

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.<sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF BRADLEY TUTTLE, SENIOR MANAGING DIRECTOR OF EPIQ  
CORPORATE RESTRUCTURING, LLC, IN SUPPORT OF DEBTORS APPLICATION  
REGARDING THE EMPLOYMENT AND RETENTION OF EPIQ CORPORATE  
RESTRUCTURING, LLC AND COMPLIANCE WITH THE PUERTO RICO  
RECOVERY ACCURACY IN DISCLOSURES ACT**

I, Bradley Tuttle, being duly sworn, depose and state:

1. I am a Senior Managing Director of Epiq Corporate Restructuring, LLC (“Epiq”), with offices located at 777 Third Avenue, 12<sup>th</sup> Floor, New York, NY 10017. I am authorized to make and submit this supplemental declaration (this “Supplemental Declaration”). This Supplemental Declaration supplements the declaration of Deirdre A. McGuinness, dated June 9, 2017, (the “McGuinness Declaration”), attached as Exhibit B to the *Application of Debtors for*

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<sup>1</sup> The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

*Entry of Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to Petition Date*, filed June 9, 2017, [D.I. 299] (the “Epiq Retention Application”)<sup>2</sup>.

2. This Supplemental Declaration is filed as required by the *Order Approving List of Material Interested Parties Pursuant To The Puerto Rico Recovery Accuracy In Disclosures Act*, filed March 30, 2022, [D.I. 20467] (the “PRRADA Order”) and supplements the original McGuinness Declaration filed with the Epiq Retention Application. At the time of its engagement, Epiq made a full and thorough conflict review of potential parties in interest in these Title III cases as indicated in the McGuinness Declaration. As required by the PRRADA Order, Epiq completed a supplemental conflict review of potential parties in interest (the “Potential Parties in Interest”) and a copy of the list of Potential Parties in Interest is attached hereto as Exhibit 1. The results of the conflicts check were compiled and reviewed by employees of Epiq, under my supervision.

3. To the extent that Epiq’s conflicts check has revealed that certain Potential Parties in Interest were current or former clients of Epiq, these parties have been identified on a list annexed hereto as Exhibit 2 (the “Client Match List”). At this time, Epiq is not aware of any relationship that would present a disqualifying conflict of interest. Epiq currently serves, or in the past may have served, in a neutral capacity as claims, noticing, balloting, and/or solicitation agent for these parties or related parties. However, given Epiq’s neutral position as service agent or administrative advisor for any parties listed on the Client Match List, Epiq does not view such relationships as real or potential conflicts. Further, to the best of my knowledge, any such

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<sup>2</sup> Capitalized terms not defined in this Supplemental Declaration are defined in the Epiq Retention Application.

relationship between Epiq and any parties on the Client Match List is completely unrelated to these Title III cases.

4. In addition, to the best of my knowledge, none of Epiq's employees are related to bankruptcy judges in the District of Puerto Rico, the United States Trustee for Region 21, any attorney known by Epiq to be employed in the Office of the United States Trustee serving the District of Puerto Rico or are equity security holders of the Debtor. In addition, to the best of my knowledge, and based solely upon information provided to me by the Debtor, and except as provided herein, neither Epiq, nor any of its professionals, has any adverse connection to the Debtor, its creditors or other relevant parties. Epiq may have relationships with certain of the Debtor's creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as service agent and/or administrative advisor for another debtor.

5. To the best of my knowledge and based solely upon information provided to me by the Debtors, and except as provided herein, neither Epiq, nor any of its professionals, has any adverse connection to the Debtors, its creditors or other relevant parties. Epiq may have relationships with certain of the Debtors' creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as service agent and/or administrative advisor for other debtors.

6. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by

such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

7. Epiq Systems, Inc., is a wholly owned subsidiary of Document Technologies, LLC (“DTI”), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. (“DTI Topco”). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation (“OAC”), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. (“OPE”, which together with OAC are referred to as “OMERS”), and funds managed by Harvest Partners, LP, (“Harvest”) a leading private equity investment firm.

8. Neither OMERS nor Harvest are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

9. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco (“Parent Board Designees”). No designees of OMERS or Harvest are members of the Board of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the “Barrier”): (i) prior to the Debtors commencing these cases, Epiq did not share the names or any other information identifying the Debtors with OMERS, Harvest or the Parent Board Designees; (ii) Epiq has not and will not furnish any material nonpublic information about the Debtors to DTI, DTI Topco, OMERS, Harvest or the Parent Board Designees; (iii) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files or client personnel; (iv) no DTI, DTI Topco, OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq’s offices; (v) other than the Parent Board Designees,

Epiq operates independently from DTI, DTI Topco, OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

10. Based on, among other things, the business separation between Epiq, OMERS and Harvest, and in light of the administrative nature of the services proposed to be performed by Epiq for the Debtors, Epiq believes that it does not hold or represent an interest adverse to the Debtors with respect to its engagement.

11. Epiq has working relationships with certain of the professionals retained by the Debtors and other parties herein, but such relationships are completely unrelated to these Title III cases. Epiq has represented, and will continue to represent, clients in matters unrelated to these Title III cases, and has had, and will continue to have, relationships in the ordinary course of its business with certain professionals in connection with matters unrelated to these Title III cases.

12. Based on the foregoing, I believe Epiq is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code. Moreover, to the best of my knowledge, neither Epiq nor any of its partners or employees hold or represent any interest adverse to the Debtors’ estate with respect to any matter upon which Epiq is to be engaged.

13. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, and Epiq will comply with them, subject to the Orders of this Court. In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: May 16, 2022  
New York, New York

/s/ Bradley Tuttle  
Bradley Tuttle  
Senior Managing Director  
Epiq Corporate Restructuring, LLC

**EXHIBIT 1**  
**(POTENTIAL PARTIES IN INTEREST)**

## **LIST OF MATERIAL INTERESTED PARTIES**

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**SCHEDULE 1**

**Debtors**

Commonwealth of Puerto Rico  
Employees Retirement System of the Government of the Commonwealth of Puerto Rico  
Puerto Rico Electric Power Authority  
Puerto Rico Highways and Transportation Authority  
Puerto Rico Public Buildings Authority  
Puerto Rico Sales Tax Financing Corporation

**SCHEDULE 2**

**Current Oversight Board Executive Director, Members, and Staff**

Natalie A. Jaresko  
David A. Skeel Jr.  
Andrew G. Biggs  
Arthur J. González  
Antonio L. Medina  
John E. Nixon  
Justin M. Peterson  
Betty A. Rosa  
Emanuelle Alemar-Sanchez  
Harriet Aponte-Diaz  
Sugey Milagros Berrios-Rivera  
Edwin Berrios-Rojas  
Kevin A Borja Guzman  
Amanda Bosch  
Christian Bravo Santini  
Fernando Bruno  
Marta Calderon-Garcia  
Paola Castellanos  
Carla Chavez-Colon  
Andres D Colon Lugo  
Dennis Costa-Pacheco  
Yanira Cruz-Rodriguez  
Arnaldo Cruz-Sanabri  
Nathalie Dalmau-Botello  
Gabriel Delgado  
Maria de Lourdes Delgado-Morales  
Jaime A El Koury-Francisco  
Rosario Fajardo  
Alejandro Figueroa-Ramirez  
Jose Enrique Fuentes-de Jesus  
Elisa Guardiola-Torres  
Fausto Hernandez Quinones  
Yamir Hickey-Morales  
Yamilet Irene-Abel  
Michael Juarbe-Laffitte  
Lauren Klumper-Astor  
Bethzaida Lebron Rivera  
Maria Lopez-Fuentes  
Ivaniella Lopez-Molina  
Roberto Lopez-Ramos  
Bianca Lugo-Lewis  
Karen Maldonado

Valerie Maldonado-Rivera  
Ginorly Maldonado-Rodriguez  
Melanie Matos-Nieves  
Jorge Mejia-Algarin  
Carlos Mendez-David  
Dario E Meyer  
Carlos J Micames-Montalvo  
Jan Miranda-Giribaldi  
Daniel Montano Ferreira  
Camelia Montilla-Alvarado  
Daniel E Moreno Prieto  
German Ojeda-Bracero  
Minerva Ortega-Cabrera  
Jesus Fernando Ortiz Agosto  
Maria del Carmen Ortiz Daaboul  
Arturo Ortiz-Menes  
Camila Ortiz-Torres  
Ana Padial-Guzman  
Roberto Passapera Pena  
Madelyn Perez-Delgado  
Olivier Perrinjaquet-Cruz  
Daniel Ramirez-Cisneros  
Christian G Ramos Segarra  
Rolando Ramos-Collazo  
Cristina M. Ribas Morera  
Miguel Juan Ribas-Abislaiman  
Matthias Rieker  
Vivian Rios-Munoz  
Gustavo E Rivera Pintado  
Hector Rivera-Morales  
Carlos Robles-Cruz  
Amaury Rodriguez-Alvarez  
Perla D Rodríguez-Fernández  
Veronica Rolon Nieves  
Ryan Rosario Colon  
Paola Rosario-De Jesus  
Alejandro Sanjenis-Cardona  
Sylvette Santiago Luciano  
Ana Maria Santiago Ramirez  
Yareida Santiago de Jesus  
Cesar Santos-Sanchez  
Eric Sepulveda  
Michael Silva Vega  
Carlos Soto Negrón  
Gerardo Javier Sucre-Concepcion  
Carlos Omar Vargas-Villegas

Omar Alberto Vega-Albino  
Amaliz Vega-de la Vega  
Paola Velazquez-Negron  
Maria C Velez Ruiz  
Gabriel E Velez del Toro  
Alexandra Velez-Lugo  
Ana Zapata  
Hilton Zapata-Hernandez

**SCHEDULE 3**

**United States Trustee Personnel for the District of Puerto Rico**

Monsita Lecaroz-Arribas  
Javier Capestany  
Jose Capo-Iriarte  
Julio Guzman Carcache  
Jose A. Cuevas Sanchez  
Jose C. Diaz Vega  
Christian R. Gonzalez-Dominguez  
Emilio Miranda-Ramirez  
Karina L. Montalvo Maldonado  
Edwin F. Rodriguez  
Enelida Rodriguez

**SCHEDULE 4**

**Retained Professionals**

**SCHEDULE 4(A)**

**Professionals Retained in Commonwealth Title III Case**

A&S Legal Studio, PSC  
Alvarez & Marsal North America, LLC  
Ankura Consulting Group, LLC  
Bennazar, Garcia & Milian  
The Brattle Group, Inc.  
Brown Rudnick LLP  
Cardona Fernancez, Ileana C.  
Cartaya-Morales, Jose  
Casillas, Santiago & Torres LLC  
Citigroup Global Markets Inc.  
Conway MacKenzie, Inc.  
Deloitte Consulting LLP  
Deloitte Financial Advisory Services LLP  
DevTech Systems, Inc.  
DiCicco, Gulman and Company  
DLA Piper (Puerto Rico) LLC  
DLA Piper LLP (US)  
Duff & Phelps LLC  
EDGE Legal, LLC  
Epiq Corporate Restructuring, LLC  
Epiq eDiscovery Solutions  
Ernst & Young LLP  
Estrella, LLC  
FTI Consulting, Inc.  
Genovese Joblove & Battista, P.A.  
Gierbolini & Carroll Law Offices, PSC  
Godfrey & Kahn, S.C.  
Jenner & Block LLP  
Kroma Advertising, Inc.  
Law Office of Andres W. Lopez, P.S.C.  
Luskin, Stern & Eisler LLP  
Marchand ICS Group  
Marini Pietrantonio Muniz LLC  
McKinsey & Company Puerto Rico Consulting, Inc.  
Munger, Tolles & Olson LLP  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
O'Neill & Gilmore Law Office LLC  
Paul Hastings LLP  
Pension Trustee Advisors, Inc.  
PFM Group Consulting LLC  
PJT Partners LP  
Prime Clerk LLC



Proskauer Rose LLP  
Rothschild & Co US Inc.  
Segal Consulting  
Andrew Wolfe  
Zolfo Cooper, LLC

**SCHEDULE 4(B)**

**Professionals Retained in ERS Title III Case**

A&S Legal Studio, PSC  
Alvarez & Marsal North America, LLC  
Bennazar, Garcia & Milian  
Bluhaus Capital LLC  
The Brattle Group, Inc.  
Brown Rudnick LLP  
Cardona Fernancez, Ileana C.  
Cartaya-Morales, Jose  
Casillas, Santiago & Torres LLC  
Citigroup Global Markets Inc.  
Deloitte Consulting LLP  
Deloitte Financial Advisory Services LLP  
DiCicco, Gulman and Company  
Duff & Phelps LLC  
EDGE Legal, LLC  
Epiq Corporate Restructuring, LLC  
Epiq eDiscovery Solutions  
Ernst & Young LLP  
Estrella, LLC  
FTI Consulting, Inc.  
Genovese Joblove & Battista, P.A.  
Gierbolini & Carroll Law Offices, PSC  
Godfrey & Kahn, S.C.  
Jenner & Block LLP  
Kroma Advertising, Inc.  
Law Office of Andres W. Lopez, P.S.C.  
Luskin, Stern & Eisler LLP  
Marchand ICS Group  
Marini Pietrantoni Muniz LLC  
McKinsey & Company Puerto Rico Consulting, Inc.  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
O'Neill & Gilmore Law Office LLC  
Paul Hastings LLP  
Pension Trustee Advisors, Inc.  
PFM Group Consulting LLC  
PJT Partners LP  
Prime Clerk LLC  
Proskauer Rose LLP  
Rothschild & Co US Inc.  
Segal Consulting  
Andrew Wolfe

Zolfo Cooper, LLC

**SCHEDULE 4(C)**

**Professionals Retained in PBA Title III Case**

A&S Legal Studio, PSC  
Alvarez & Marsal North America, LLC  
Bennazar, Garcia & Milian  
The Brattle Group, Inc.  
Citigroup Global Markets Inc.  
EDGE Legal, LLC  
Ernst & Young LLP  
FTI Consulting, Inc.  
Godfrey & Kahn, S.C.  
Jenner & Block LLP  
Marchand ICS Group  
Marini Pietrantonio Muniz LLC  
McKinsey & Company Puerto Rico Consulting, Inc.  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
PFM Group Consulting LLC  
PJT Partners LP  
Prime Clerk LLC  
Proskauer Rose LLP  
Segal Consulting  
Andrew Wolfe

**SCHEDULE 4(D)**

**Professionals Retained in PREPA Title III Case**

A&S Legal Studio, PSC  
Ankura Consulting Group, LLC  
Bennazar, Garcia & Milian  
Berkeley Research Group, LLC  
Bluhaus Capital LLC  
The Brattle Group, Inc.  
Brown Rudnick LLP  
Cardona Fernancez, Ileana C.  
Cartaya-Morales, Jose  
Cancio, Nadal, Rivera & Diaz, P.S.C.  
Casillas, Santiago & Torres LLC  
Citigroup Global Markets Inc.  
Deloitte Consulting LLP  
Deloitte Financial Advisory Services LLP  
Diaz & Vazquez Law Firm P.S.C.  
DiCicco, Gulman and Company  
Duff & Phelps LLC  
EDGE Legal, LLC  
Ernst & Young LLP  
Estrella, LLC  
Filsinger Energy Partners, Inc.  
FTI Consulting, Inc.  
Genovese Joblove & Battista, P.A.  
Gierbolini & Carroll Law Offices, PSC  
Godfrey & Kahn, S.C.  
Greenberg Traurig, LLP  
Jenner & Block LLP  
Kroma Advertising, Inc.  
Law Office of Andres W. Lopez, P.S.C.  
Luskin, Stern & Eisler LLP  
Marchand ICS Group  
Marini Pietrantonio Muniz LLC  
McKinsey & Company Puerto Rico Consulting, Inc.  
Nixon Peabody LLP  
Norton Rose Fulbright  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
O'Neill & Gilmore Law Office LLC  
Paul Hastings LLP  
Pension Trustee Advisors, Inc.  
PFM Group Consulting LLC  
PJT Partners LP

Prime Clerk LLC  
Proskauer Rose LLP  
Rothschild & Co US Inc.  
Segal Consulting  
Andrew Wolfe

**SCHEDULE 4(E)**

**Professionals Retained in HTA Title III Case**

A&S Legal Studio, PSC  
Alvarez & Marsal North America, LLC  
Ashenfelter & Ashmore  
Bennazar, Garcia & Milian  
Bluhaus Capital LLC  
The Brattle Group, Inc.  
Brown Rudnick LLP  
Cardona Fernancez, Ileana C.  
Cartaya-Morales, Jose  
Casillas, Santiago & Torres LLC  
Citigroup Global Markets Inc.  
Deloitte Consulting LLP  
Deloitte Financial Advisory Services LLP  
DiCicco, Gulman and Company  
Duff & Phelps LLC  
EDGE Legal, LLC  
Epiq Corporate Restructuring, LLC  
Epiq eDiscovery Solutions  
Ernst & Young LLP  
Estrella, LLC  
FTI Consulting, Inc.  
Genovese Joblove & Battista, P.A.  
Gierbolini & Carroll Law Offices, PSC  
Godfrey & Kahn, S.C.  
Jenner & Block LLP  
Kroma Advertising, Inc.  
Law Office of Andres W. Lopez, P.S.C.  
Luskin, Stern & Eisler LLP  
Marchand ICS Group  
Marini Pietrantoni Muniz LLC  
McKinsey & Company Puerto Rico Consulting, Inc.  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
O'Neill & Gilmore Law Office LLC  
Paul Hastings LLP  
Pension Trustee Advisors, Inc.  
PFM Group Consulting LLC  
PJT Partners LP  
Prime Clerk LLC  
Proskauer Rose LLP  
Rothschild & Co US Inc.  
Segal Consulting

Andrew Wolfe



**SCHEDULE 5**

**Other Parties in Interest**

**SCHEDULE 5(A)**

**Other Parties in Interest – Commonwealth**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
FINANCIAL GUARANTY INSURANCE CORPORATION	BUTLER SNOW LLP REXACH & PICÓ, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.		
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
AMBAC ASSURANCE CORPORATION	FERRAIUOLI LLC MILBANK LLP	MOELIS & COMPANY
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	MARINI PIETRANTONI MUÑIZ LLC O'MELVENY & MYERS LLP	ANKURA CONSULTING GROUP, LLC

**SCHEDULE 5(B)**

**Other Parties in Interest – ERS**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	O'MELVENY & MYERS LLP MARINI PIETRANTONI MUÑIZ LLC	ANKURA CONSULTING GROUP, LLC

**SCHEDULE 5(C)**

**Other Parties in Interest – PBA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
FINANCIAL GUARANTY INSURANCE CORPORATION	BUTLER SNOW LLP REXACH & PICÓ, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP. ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
AMBAC ASSURANCE CORPORATION	FERRAIUOLI LLC MILBANK LLP	MOELIS & COMPANY
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	MARINI PIETRANTONI MUÑIZ LLC O'MELVENY & MYERS LLP	ANKURA CONSULTING GROUP, LLC

**SCHEDULE 5(D)**

**Other Parties in Interest – PREPA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
ASSURED GUARANTY CORP. ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
LUMA ENERGY, LLC	DLA PIPER LLP (US) DLA PIPER (PUERTO RICO) LLC	
LUMA ENERGY SERVCO, LLC	DLA PIPER LLP (US) DLA PIPER (PUERTO RICO) LLC	
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	MARINI PIETRANTONI MUÑIZ LLC O'MELVENY & MYERS LLP	ANKURA CONSULTING GROUP, LLC

**SCHEDULE 5(E)**

**Other Parties in Interest – HTA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
FINANCIAL GUARANTY INSURANCE CORPORATION	BUTLER SNOW LLP REXACH & PICÓ, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.		
AMBAC ASSURANCE CORPORATION	FERRAIUOLI LLC MILBANK LLP	MOELIS & COMPANY
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	MARINI PIETRANTONI MUÑIZ LLC O'MELVENY & MYERS LLP	ANKURA CONSULTING GROUP, LLC

**SCHEDULE 6**

**Statutory Committee Members**

Official Committee of Unsecured Creditors

American Federation of Teachers  
Baxter Sales and Distribution Puerto Rico Corp.  
Drivetrain, LLC, as the Creditors' Trustee for Doral Financial Corporation  
Genesis Security Services, Inc.  
Service Employees International Union  
Tradewinds Energy Barceloneta, LLC.  
The Unitech Engineering Group, S.E.

Official Committee of Retired Employees of Puerto Rico

Blanca Paniagua  
Carmen Nunez  
José Marin  
Juan Ortiz  
Lydia Pellot  
Marcos A. Lopez  
Miguel Fabre  
Milagros Acevedo  
Rosario Pacheco

**SCHEDULE 7**

**Plan Support Agreement Parties**



**SCHEDULE 7(A)**

**Plan Support Agreement Parties – Commonwealth**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS CAPITAL MANAGEMENT, LP	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC	PERELLA WEINBERG PARTNERS
AUTONOMY CAPITAL (JERSEY) L.P.	GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
AMERICAN FEDERATION OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES INTERNATIONAL UNION, AFL-CIO	BELLVER ESPINOSA LAW FIRM STROOCK & STROOCK & LAVAN LLP	
FINANCIAL GUARANTY INSURANCE CORPORATION	BUTLER SNOW LLP REXACH & PICÓ, CSP	EXIGENT PARTNERS, LLC
WHITEHAVEN CREDIT OPPORTUNITIES MASTER FUND, LTD.	C. CONDE & ASSOC. LAW OFFICES MCCONNELL VALDÉS LLC	
CANTOR-KATZ COLLATERAL MONITOR LLC	SCHULTE ROTH & ZABEL LLP	
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.	CASELLAS ALCOVER & BURGOS P.S.C.	
GOLDMAN SACHS ASSET MANAGEMENT, L.P.	CARTAGENA & DAPENA, LLC GOODWIN PROCTOR LLP MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ	

CANYON CAPITAL ADVISORS LLC	CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC BRACEWELL LLP DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
DAVIDSON KEMPNER CAPITAL MANAGEMENT LP		
SCULPTOR CAPITAL LP		
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
MASON CAPITAL MANAGEMENT, LLC	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY MORRISON & FOERSTER, LLP	
BLACKROCK ADVISORS, LLC	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLETT P.S.C.	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
BLACKROCK ALLOCATION TARGET SHARES: SERIES E PORTFOLIO		
BLACKROCK CALIFORNIA MUNICIPAL OPPORTUNITIES FUND OF BLK CALIFORNIA MUNI		
BLACKROCK FINANCIAL MANAGEMENT INC.		
BLACKROCK HIGH YIELD MUNICIPAL FUND		
BLACKROCK MUNIASSETS FUND, INC.		
BLACKROCK NEW YORK MUNICIPAL OPPORTUNITIES FUND OF BLK MULTI-STATE MUNI		
BLACKROCK STRATEGIC MUNICIPAL OPPORTUNITIES FUND OF BLACKROCK SERIES TRUST		

BRIGADE CAPITAL MANAGEMENT		
EMSO ASSET MANAGEMENT LIMITED		
FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST		
MASON CAPITAL MANAGEMENT, LLC		
OBSIDIAN MASTER FUND – TRADING SLEEVE		
SILVER POINT CAPITAL, L.P.		
VR ADVISORY SERVICES LTD.		
ARISTEIA CAPITAL, LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
FARMSTEAD CAPITAL MANAGEMENT		
FCO ADVISORS LP		
GOLDENTREE ASSET MANAGEMENT LP		
MONARCH ALTERNATIVE CAPITAL LP		
TACONIC CAPITAL ADVISORS L.P.		
WHITEBOX ADVISORS L.L.C.		
AMBAC ASSURANCE CORPORATION	FERRAIUOLI LLC MILBANK LLP	MOELIS & COMPANY
COOPERATIVA DE AHORRO Y CREDITO SAN JOSE	JOSE A. SANTINI BONILLA SANTI LAW OFFICE	
COOPERATIVA DE AHORRO Y CREDITO DE ADJUNTAS	LEMUEL NEGRON-COLON	
AMERINATIONAL COMMUNITY SERVICES, LLC	MCCONNELL VALDÉS LLC	

COOPERATIVA DE AHORRO Y CREDITO GERENCIALES AEE		
COOPERATIVA DE AHORRO Y CREDITO DE CIDRA		
COOPERATIVA DE AHORRO Y CREDITO ASOCIACION DE MAESTROS DE PR		
FRANK M. RICCIARDI RESIDUARY TRUST U/W DTD		
FRANK M. RICCIARDI CREDIT TRUST U/W DTD		
OM FOUNDATION LIMITED		
STONEHILL CAPITAL MANAGEMENT LLC		

**SCHEDULE 7(B)**

**Plan Support Agreement Parties – ERS**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
WHITEHAVEN CREDIT OPPORTUNITIES MASTER FUND, LTD.	C. CONDE & ASSOC. LAW OFFICES SCHULTE ROTH & ZABEL LLP	
ALTAIR GLOBAL CREDIT OPPORTUNITIES FUND (A), LLC	DELGADO & FERNÁNDEZ, LLC	
ANDALUSIAN GLOBAL DESIGNATED ACTIVITY COMPANY	G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY	
CROWN MANAGED ACCOUNTS FOR AND ON BEHALF OF CROWN/PW SP	MORRISON & FOERSTER, LLP	
GLENDON OPPORTUNITIES FUND, L.P.		
INVESTMENT OPPORTUNITIES SPC INVESTMENT OPPORTUNITIES 3 SEGREGATED PORTFOLIO		
LMA SPC FOR AND ON BEHALF OF MAP 98 SEGREGATED PORTFOLIO		
MASON CAPITAL MASTER FUND LP		
MASON CAPITAL SPV III, LLC		
OAKTREE-FORREST MULTI-STRATEGY, LLC (SERIES B)		
OAKTREE OPPORTUNITIES FUND IX, L.P.		
OAKTREE OPPORTUNITIES FUND IX (PARALLEL), L.P.		
OAKTREE OPPORTUNITIES FUND IX (PARALLEL 2), L.P.		
OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P.		
OAKTREE HUNTINGTON INVESTMENT FUND II, L.P.		

OAKTREE OPPORTUNITIES FUND X, L.P.		
OAKTREE OPPORTUNITIES FUND X (PARALLEL), L.P.		
OAKTREE OPPORTUNITIES FUND X (PARALLEL 2), L.P.		
OAKTREE OPPTS X HOLDCO LTD		
OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P.		
OCEANA MASTER FUND LTD.		
OCHER ROSE, L.L.C.		
OPPS CULEBRA HOLDINGS, L.P.		
PENTWATER CREDIT MASTER FUND LTD.		
PENTWATER MERGER ARBITRAGE MASTER FUND LTD.		
PENTWATER UNCONSTRAINED MASTER FUND LTD.		
PWCM MASTER FUND LTD., REDWOOD MASTER FUND, LTD		
SV CREDIT, L.P.		
BANK OF NEW YORK MELLON	REED SMITH LLP SEPULVADO, MALDONADO & COURET	
PUERTO RICO AAA PORTFOLIO BOND FUND, INC.	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
PUERTO RICO AAA PORTFOLIO BOND FUND II, INC.		
PUERTO RICO AAA PORTFOLIO TARGET MATURITY FUND, INC.		
PUERTO RICO FIXED INCOME FUND, INC.		
PUERTO RICO FIXED INCOME FUND II, INC.		
PUERTO RICO FIXED INCOME FUND III, INC.		
PUERTO RICO FIXED INCOME FUND IV, INC.		
PUERTO RICO FIXED INCOME FUND V, INC.		

PUERTO RICO FIXED INCOME FUND VI, INC.		
PUERTO RICO GNMA & U.S. GOVERNMENT TARGET MATURITY FUND, INC.		
PUERTO RICO INVESTORS BOND FUND I		
PUERTO RICO INVESTORS TAX-FREE FUND, INC.		
PUERTO RICO INVESTORS TAX-FREE FUND II, INC.		
PUERTO RICO INVESTORS TAX-FREE FUND III, INC.		
PUERTO RICO INVESTORS TAX-FREE FUND IV, INC.		
PUERTO RICO INVESTORS TAX-FREE FUND V, INC.		
PUERTO RICO INVESTORS TAX-FREE FUND VI, INC.		
PUERTO RICO MORTGAGE-BACKED & U.S. GOVERNMENT SECURITIES FUND, INC.		
TAX-FREE PUERTO RICO FUND, INC.		
TAX-FREE PUERTO RICO FUND II, INC.		
TAX-FREE PUERTO RICO TARGET MATURITY FUND, INC.		
UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND		

**SCHEDULE 7(C)**

**Plan Support Agreement Parties – PBA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS CAPITAL MANAGEMENT, LP	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
ARISTEIA CAPITAL, LLC	ARROYO & RIOS LAW OFFICES JIMÉNEZ, GRAFFAM & LAUSELL KASOWITZ BENSON TORRES LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
FARMSTEAD CAPITAL MANAGEMENT		
FCO ADVISORS LP		
GOLDENTREE ASSET MANAGEMENT LP		
MONARCH ALTERNATIVE CAPITAL LP		
TACONIC CAPITAL ADVISORS L.P.		
WHITEBOX ADVISORS L.L.C.		
CANYON CAPITAL ADVISORS LLC	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
DAVIDSON KEMPNER CAPITAL MANAGEMENT LP		
CANYON CAPITAL ADVISORS LLC		
CANTOR-KATZ COLLATERAL MONITOR LLC	C. CONDE & ASSOC. LAW OFFICES	



	MCCONNELL VALDÉS LLC SCHULTE ROTH & ZABEL LLP	
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.		
SCULPTOR CAPITAL LP		
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
BLACKROCK ADVISORS, LLC	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLETT P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
BLACKROCK ALLOCATION TARGET SHARES: SERIES E PORTFOLIO		
BLACKROCK CALIFORNIA MUNICIPAL OPPORTUNITIES FUND OF BLK CALIFORNIA MUNI		
BLACKROCK FINANCIAL MANAGEMENT INC.		
BLACKROCK HIGH YIELD MUNICIPAL FUND		
BLACKROCK MUNIASSETS FUND, INC.		
BLACKROCK NEW YORK MUNICIPAL OPPORTUNITIES FUND OF BLK MULTI-STATE MUNI		
BLACKROCK STRATEGIC MUNICIPAL OPPORTUNITIES FUND OF BLACKROCK SERIES TRUST		
BRIGADE CAPITAL MANAGEMENT		
FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST		
MASON CAPITAL MANAGEMENT, LLC		
OBSIDIAN MASTER FUND – TRADING SLEEVE		
SILVER POINT CAPITAL, L.P.		
VR ADVISORY SERVICES LTD.		
COOPERATIVA DE AHORRO Y CREDITO SAN JOSE	JOSE A. SANTINI BONILLA SANTI LAW OFFICE	

COOPERATIVA DE AHORRO Y CREDITO DE ADJUNTAS	LEMUEL NEGRON-COLON	
AMERINATIONAL COMMUNITY SERVICES, LLC	MCCONNELL VALDÉS LLC	
GOLDMAN SACHS ASSET MANAGEMENT, L.P.	MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC GOODWIN PROCTOR LLP	
COOPERATIVA DE AHORRO Y CREDITO GERENCIALES AEE		
COOPERATIVA DE AHORRO Y CREDITO DE CIDRA		
COOPERATIVA DE AHORRO Y CREDITO ASOCIACION DE MAESTROS DE PR		
FRANK M. RICCIARDI RESIDUARY TRUST U/W DTD		
FRANK M. RICCIARDI CREDIT TRUST U/W DTD		
OM FOUNDATION LIMITED		
STONEHILL CAPITAL MANAGEMENT LLC		

**SCHEDULE 7(D)**

**Plan Support Agreement Parties – PREPA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.		
SYNCORA GUARANTEE, INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	SYNCORA GUARANTEE, INC.
AG MM, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
AG CAPITAL RECOVERY PARTNERS VIII, L.P.		
AG CORPORATE CREDIT OPPORTUNITIES FUND, L.P.		
NUTMEG PARTNERS, L.P.		
AG CENTRE STREET PARTNERSHIP, L.P.		
AG SUPER FUND MASTER, L.P.		
BLUEMOUNTAIN GUADALUPE PEAK FUND L.P.		
BLUEMOUNTAIN FOINAVEN MASTER FUND L.P.		
BLUEMOUNTAIN CREDIT OPPORTUNITIES MASTER FUND I L.P.		
BLUEMOUNTAIN KICKING HORSE FUND L.P.		
BLUEMOUNTAIN FURSAN FUND L.P.		
BLUEMOUNTAIN TIMBERLINE LTD.		
BLUEMOUNTAIN CREDIT ALTERNATIVES MASTER FUND L.P.		
BLUEMOUNTAIN MONTENVERS MASTER FUND SCA SICAV-SIF		

BLUEMOUNTAIN LOGAN OPPORTUNITIES MASTER FUND L.P.		
BLUEMOUNTAIN SUMMIT TRADING L.P.		
CENTERBRIDGE CREDIT PARTNERS MASTER, L.P.		
CENTERBRIDGE SPECIAL CREDIT PARTNERS II, L.P.		
CENTERBRIDGE SPECIAL CREDIT PARTNERS III, L.P.		
CALIFORNIA INTERMEDIATE TERM TAX FREE INCOME FUND		
CALIFORNIA HIGH YIELD MUNICIPAL BOND FUND		
TENNESEESEE MUNICIPAL BOND FUND		
CALIFORNIA TAX FREE INCOME FUND		
NEW YORK TAX FREE INCOME FUND		
FEDERAL TAX FREE INCOME FUND		
COLORADO TAX FREE INCOME FUND		
GEORGIA TAX FREE INCOME FUND		
PENNSYLVANIA TAX FREE INCOME FUND		
HIGH YIELD TAX FREE INCOME FUND		
MISSOURI TAX FREE INCOME FUND		
OREGON TAX FREE INCOME FUND		
VIRGINIA TAX FREE INCOME FUND		
FLORIDA TAX FREE INCOME FUND		
LOUISIANA TAX FREE INCOME FUND		
MARYLAND TAX FREE INCOME FUND		
NORTH CAROLINA TAX FREE INCOME FUND		

NEW JERSEY TAX FREE INCOME FUND		
FRANKLIN STRATEGIC INCOME FUND - CANADA		
FTIF-FRANKLIN STRATEGIC INCOME FUND		
FSS-FRANKLIN STRATEGIC INCOME FUND		
FTVIP – FRANKLIN STRATEGIC INCOME VIP FUND		
FIST-FRANKLIN TOTAL RETURN FUND		
GOLDENTREE ASSET MANAGEMENT LP		
KNIGHTHEAD (NY) FUND, L.P.		
KNIGHTHEAD ANNUITY & LIFE ASSURANCE COMPANY		
KNIGHTHEAD MASTER FUND, L.P.		
INVESCO OPPENHEIMER ROCHESTER AMT-FREE MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER AMT-FREE NEW YORK MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER CALIFORNIA MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER LIMITED TERM CALIFORNIA MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER SHORT DURATION HIGH YIELD MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER LIMITED TERM NEW YORK MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER NEW JERSEY MUNICIPALS FUND		
INVESCO OPPENHEIMER ROCHESTER PENNSYLVANIA MUNICIPAL FUND		
INVESCO OPPENHEIMER ROCHESTER HIGH YIELD MUNICIPAL FUND		

INVESCO OPPENHEIMER ROCHESTER MUNICIPALS FUND		
MASSMUTUAL INTERNATIONAL HOLDINGS MSC, INC.		
MASSMUTUAL UNIFIED TRADITIONAL		
SILVER POINT CAPITAL FUND, L.P.		
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.		

**SCHEDULE 7(E)**

**Plan Support Agreement Parties – HTA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
WHITEHAVEN CREDIT OPPORTUNITIES MASTER FUND, LTD.	C. CONDE & ASSOC. LAW OFFICES MCCONNELL VALDÉS LLC	
CANTOR-KATZ COLLATERAL MONITOR LLC	SCHULTE ROTH & ZABEL LLP	
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.		
DAVIDSON KEMPNER CAPITAL MANAGEMENT LP	CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	PERELLA WEINBERG PARTNERS GOLDIN ASSOCIATES MILLER BUCKFIRE & CO DUCERA PARTNERS LLC
AMERINATIONAL COMMUNITY SERVICES, LLC	MCCONNELL VALDÉS LLC	

**SCHEDULE 8**

**Material Creditors**



**SCHEDULE 8(A)**

**Material Creditors of the Commonwealth**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS CAPITAL MASTER, LTD.	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WHARTON & GARRISON LLP WILLKIE FARR & GALLAGHER LLP	
ORTIZ LEGRAND, LUIS GABRIEL	AGRAIT-LLADO LAW FIRM	
DENIS ROMAN	AGUSTO C. SANCHEZ FUENTES	
TRASLADOS MEDICOS DE PUERTO RICO	ALCIDES A. REYES GILESTRA	
JANICE TORRES-TORRES	ALDARONDO & LOPEZ BRAS, PSC	
MIRANDA MAISONAVE, DAMARIS I	ALDARONDO GIRALD LAW PSC	
OLIVERO ASTACIO, IVONNE	ALFREDO GONZALEZ VEGA	
MORALES RAMOS, JUDYANN	ALICIA MARGARITA SANTOS-IRIZARRY LAW OFFICE	
JUDY ANN MORALES-RAMOS	ALICIA MARGARITA SANTOS-IRIZARRY LAW OFFICE	
ADORNO-GONZALEZ, ANGEL	ALICIA MARGARITA SANTOS-IRIZARRY LAW OFFICE	

AQUINO, JOSUE	ALLAN AMIR RIVERA	
COOPERATIVA DE AHORRO Y CREDITO DE LARES	ALMEIDA & DAVILA, PSC	
COOPERATIVA DE AHORRO Y CREDITO DE CIALES	ALMEIDA & DAVILA, PSC	
COOPERATIVA DE AHORRO Y CRÉDITO DE JUANA DÍAZ	ALMEIDA & DAVILA, PSC	
COOPERATIVA DE AHORRO Y CREDITO ABRAHAM ROSA	ALMEIDA & DAVILA, PSC	
COOPERATIVA DE AHORRO Y CREDITO VEGA ALTA	ALMEIDA & DAVILA, PSC DIEGO CORRAL GONZÁLEZ HARRY ANDUZE MONTANO LAW OFFICES	
COOPERATIVA DE AHORRO Y CREDITO DR. MANUEL ZENO GANDIA	ALMEIDA & DAVILA, PSC FERNÁNDEZ, COLLINS, CUYAR & PLÁ LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CRÉDITO DE AGUADA	ALMEIDA & DÁVILA, P.S.C. HARRY ANDUZE MONTAÑO LAW OFFICE LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CREDITO DE RINCON	ALMEIDA & DÁVILA, P.S.C. LUGO MENDER GROUP, LLC	
MERCED-CENTENO, CARLOS LUIS	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	
JIMINEZ DE JESUS, RUTH	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	
CENTENO - NAVARRO , ARTURO	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	
XIOMARA RIVERA	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	
MARRERO-MENDEZ, ALVIN	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	
RIVERA-CRUZ, XIOMORA	AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	

UNIVERSITY OF PUERTO RICO RETIREMENT SYSTEM TRUST	AMRC, LLC HOGAN LOVELLS US LLP	
GUZMAN OLMEDA, CHRISTIAN	ANABEL VAZQUEZ LAW FIRM	
COMPANIA DE FOMENTO INDUSTRIAL DE PUERTO RICO	ANABELLE CENTENO BERRÍOS	
NUVEEN MARYLAND QUALITY MUNICIPAL INCOME FUND, A MASSACHUSETTS BUSINESS TRUST	ARENT FOX LLP	
NUVEEN MULTISTATE TRUST IV - NUVEEN KANSAS MUNICIPAL BOND FUND, A MASSACHUSETTS BUSINESS TRUST	ARENT FOX LLP	
SPDR SERIES TRUST - SPDR NUVEEN S&P HIGH YIELD MUNICIPAL BOND ETF, A MASSACHUSETTS BUSINESS TRUST	ARENT FOX LLP	
POLANCO ESTRELLA, RAFAEL E.	ARRILLAGA & ARRILLAGA	
RODRÍGUEZ RIVERA, JUSTIN	ARRILLAGA & ARRILLAGA	
POLANCO RIVERA, NEILIANY	ARRILLAGA & ARRILLAGA	
RIVERA RIVERA, MOIRA GRUSHESKA	ARRILLAGA & ARRILLAGA	
POLANCO JORDÁN, YANITSZA MARIE	ARRILLAGA & ARRILLAGA	
POLANCO RIVERA, JESUHAN	ARRILLAGA & ARRILLAGA	
MOHAMMED MUSA ISMAEL	ASSOCIATE LEGAL CONSULTANTS	
ISMAEL MUSA ALMASRI	ASSOCIATE LEGAL CONSULTANTS	

LORIAN MUSA ALMASRI	ASSOCIATE LEGAL CONSULTANTS	
NAARMEN ALMASRI	ASSOCIATE LEGAL CONSULTANTS	
RIVERA CANALES, WANYALIX	ASSOCIATE LEGAL CONSULTANTS	
DAMEXCO INC.	BAILEY DUQUETTE P.C.	
COMMUNITY HEALTH FOUNDATION OF P.R. INC.	BEATRIZ HERNANDEZ TORO LAW	
YASMIN M. IRIZARRY CALDERON	BENABE & ASSOCIATES, CCC	
SARAH FIGUEROA IRIZARRY	BENABE & ASSOCIATES, CCC	
YASMIN M. FIGUEROA IRIZARRY	BENABE & ASSOCIATES, CCC	
CAMACHO MORLAES, EDWIN	BERKAN/MENDEZ	
RAMIREZ LLUVERAS, EVELYN	BERKAN/MENDEZ	
SANDOVAL, CARLOS	BERKAN/MENDEZ	
CACERES MALDONADO, MIGUEL ANGEL	BERKAN/MENDEZ JOSE LUIS FERNANDEZ ESTEVES	
GONZ BUILDERS CORP.	BERRIOS & LONGO LAW OFFICES	
BONNIE BOOTHBY BERROCAL	BERRIOS & LONGO LAW OFFICES	
CONSTRUCTORA ESTELAR, S.E.	BERRIOS & LONGO LAW OFFICES	
EMILIO FAGUNDO ALVAREZ	BERRIOS & LONGO LAW OFFICES	
BEST RATE CAR	BUFETE BARNECET & ASSOCIATES	

THE UNITECH ENGINEERING GROUP, S.E.	BUFETE BARNES ROSICH, CSP	
ESPINOSA ROSADO, EVYFLOR	BUFETE CABAN & MORALES	
CORPORACION DEL FONDO DEL SEGURO DEL ESTADO	BUFETE EMMANUELLI, C.S.P.	
SANTOS RIVERA, FRANCISCO	BUFETE GORDON MENENDEZ & ASOCIADOS	
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PAGAN, GILBERTO	LAW OFFICE OF DAVID CARRION BARALT	
PALACIO CAMACHO, WILFRIDO	LAW OFFICE OF DAVID CARRION BARALT	
ONTANO ROSARIO, JOSE	LAW OFFICE OF DAVID CARRION BARALT	
PAREDES SANCHEZ, KEVIN J	LAW OFFICE OF DAVID CARRION BARALT	

VEGA LOPEZ, RAQUEL	LAW OFFICE OF DAVID CARRION BARALT	
QUINONES PIMENTEL, CATHERINE	LAW OFFICE OF DAVID CARRION BARALT	
RAMOS LOZADA, NEFTALI	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA RIOS, IVAN	LAW OFFICE OF DAVID CARRION BARALT	
RODRIGUEZ SAURE, JUAN	LAW OFFICE OF DAVID CARRION BARALT	
RODRIGUEZ RODRIGUEZ, JOSEPH	LAW OFFICE OF DAVID CARRION BARALT	
LUZ RIVERA, NERY	LAW OFFICE OF DAVID CARRION BARALT	
TORRES SOTO, MYRIAM	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA GONZALEZ, FELIX	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA GONZALEZ, LUIS	LAW OFFICE OF DAVID CARRION BARALT	
SOLA MARTI, ANTONIO	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA GONZALEZ, PRISCILLA	LAW OFFICE OF DAVID CARRION BARALT	
VICENTI LATORRE, WANDA	LAW OFFICE OF DAVID CARRION BARALT	
VAZQUEZ, FRANCES	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA FALU, AUGUSTO	LAW OFFICE OF DAVID CARRION BARALT	
SANTIAGO TORRES, JEAN	LAW OFFICE OF DAVID CARRION BARALT	
VEGA VILLALBA, CHRISTIAN	LAW OFFICE OF DAVID CARRION BARALT	
SOTO RAMOS, EMMANUEL	LAW OFFICE OF DAVID CARRION BARALT	
RIVERA ORTIZ, DIEGO	LAW OFFICE OF DAVID CARRION BARALT	
RODRIGUEZ CONCEPCION , JOSE	LAW OFFICE OF DAVID CARRION BARALT	
RIVERON MUÑOZ, RAMON	LAW OFFICE OF DAVID CARRION BARALT	
SANTIAGO RODRIGUEZ, PABLO	LAW OFFICE OF DAVID CARRION BARALT	
TORRES MARTINEZ, ISALI	LAW OFFICE OF DAVID CARRION BARALT	

CARRASQUILLO, JAVIER WALKER	LAW OFFICE OF DAVID CARRION BARALT	
VELA CALO, KASSANDRA	LAW OFFICE OF DAVID CARRION BARALT	
CARRASQUILLO, HECTOR VELEZ	LAW OFFICE OF DAVID CARRION BARALT	
LOPEZ , MARTHA RIVERA	LAW OFFICE OF DAVID CARRION BARALT	
SANCHEZ SOLDEVILLA, MARIA	LAW OFFICE OF DAVID CARRION BARALT	
SANTOS FIGUEROA, CARLOS	LAW OFFICE OF DAVID CARRION BARALT	
PAZ OTERO, ADY	LAW OFFICE OF DAVID CARRION BARALT	
JIMENEZ BRACERO, MARGARITA	LAW OFFICE OF DAVID CARRION BARALT	
RAMOS MUNDO, NELSON	LAW OFFICE OF DAVID CARRION BARALT	
ALBERTY MARRERO, SOCORRO	LAW OFFICE OF DAVID CARRION BARALT	
OCASIO MATOS, BARBARA	LAW OFFICE OF DAVID CARRION BARALT	
RIVAS SANTIAGO, YAITZA	LAW OFFICE OF DAVID CARRION BARALT	
PANTOJAS, ADALBERTO	LAW OFFICE OF DAVID CARRION BARALT	
ORTIZ MEDINA, ANITZA	LAW OFFICE OF DAVID CARRION BARALT	
ARROYO MOLINA, FELIX	LAW OFFICE OF DAVID CARRION BARALT	
RAMOS VAZQUEZ, NOELIA	LAW OFFICE OF DAVID CARRION BARALT	
LEYVA ROMERO, RAFAEL	LAW OFFICE OF DAVID CARRION BARALT	
GARCIA PERALES, DAMARIS	LAW OFFICE OF DAVID CARRION BARALT	
LLOPIZ BURGOS, WANDA	LAW OFFICE OF DAVID CARRION BARALT	
SOTO CALDERON, JUDITH	LAW OFFICE OF DAVID CARRION BARALT	
SANTIAGO MARTINEZ, GIANCARLO	LAW OFFICE OF DAVID CARRION BARALT	
NEGRON DIAZ, JONUEL	LAW OFFICE OF DAVID CARRION BARALT	
ADORNO OTERO, EMILIO	LAW OFFICE OF DAVID CARRION BARALT	

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CARMELO MARQUEZ SANCHEZ	LAW OFFICE YADIRA ADORNO DELGADO	
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PROFESSIONAL CONSULTING INTERNATIONAL GROUP INC	LUIS PABLO COSTAS ELENA	
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ASTRAZENECA PHARMACEUTICALS, LP	MCCONNELL VALDÉS LLC	
AMERINATIONAL COMMUNITY SERVICES, LLC	MCCONNELL VALDÉS LLC	
SHELL TRADING (US) COMPANY	MCCONNELL VALDÉS LLC	
PROMOTIONS & DIRECT, INC.	MCCONNELL VALDÉS, LLC	

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MONTAÑEZ ROSA, IVETTE Y OTROS	MONTANEZ ROSA, IVETTE, & OTHERS	
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MMM HEALTHCARE, LLC	MORELL CARTAGENA & DAPENA LLC	
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VALDES LLAUGER, EDWARD	NELSON ROBLES DIAZ LAW OFFICES PSC	
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CONCEPCION OSORIO, MIRIAM A	RAFAEL H. MARCHAND RODRIGUEZ	
AYALA GRISELLE, RIVERA	RAMON M. MENDOZA	
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DEPARTAMENTO DE HACIENDA	RAUL SANTIAGO MELENDEZ	
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MANAGEMENT CONSULTANTS & COMPUTER SERVICES, INC.	RICARDO L. ORTIZ-COLON	
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ALVARADO SOLIVAN, JOSE ENRIQUE	RIVERA COLON, RIVERA TORRES & RIOS BERLY	
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RAMOS-ORTIZ, BETHZAIDA	RIVERA COLON, RIVERA TORRES & RIOS BERLY	
SAEZ VARGAS, ANNETTE	RIVERA MUNICH & HERNANDEZ	
ORTIZ PEREZ, DEBORAH	RIVERA MUNICH & HERNANDEZ	
RODRIGUEZ GONZALEZ, MIGUEL	RIVERA MUNICH & HERNANDEZ	
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BLANCO RESTO, IRIS Y.	RIVERA MUNICH & HERNANDEZ	
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RODRIGUEZ, LUIS A.	RIVERA MUNICH & HERNANDEZ	
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BAEZ LOPEZ, EMMA I.	RIVERA MUNICH & HERNANDEZ	
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JOSE L. QUIÑONES VILLANUEVA		
CARRASQUILLO NIEVES, RAFAEL A.		
TAPIA ORTIZ, JUAN A		
DANAUS TRUST		
MORO ROMERO, JULIO		
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
CARIBBEAN MEDICAL CENTER		
PEÑA LUGUERA, JUAN C		
FIRST BALLANTYNE AND AFFILIATES		
THE NEW 5-7-9 AND BEYOND, INC.		
PAZ VILLALOBOS, IRIS		
DENTON, WHADZEN		
MUNICIPIO DE HORMIGUEROS		
FERRER MELENDEZ, SONIA I.		
SUNCOOL AIR CONDITIONING, CORP		
ELSA ARIADNE GONZÁLEZ VÉLEZ		
OMAR DEL PINO GAMEZ		

NAZARIO ACOSTA, RICARDO		
SUPER PLASTICO, INC.		
UNIVERSAL SERVICE ADMINISTRATIVE COMPANY		
UNIVERSAL SERVICE FUND		
INSTITUTE OF PUERTO RICAN CULTURE		
RIVERA, VICTOR M.		
CROWE HORWATH LLP		
MUNICIPIO DE ISABELA		
COSTCO WHOLESALE CORPORATION		
VITALIFE INC		
RODRIGUEZ LOPEZ, SAMUEL		
INMOBILIARIA SAN ALBERTO, INC		
MELVIN D MACY REV TRUST DTD 2/13/87		
PAGE MACY REV TRUST DTD 12/29/86 T-I-C		
SUCESORES CARVAJAL, PR INVESTMENTS LLC		
HECTOR R GONZALEZ ROMANACE		
MARIA P TORRES DE GONZALEZ		
MUNICIPIO DE LARES		
HERNÁNDEZ QUIJANO, JOSÉ		

MUNICIPIO DE SAN GERMAN		
GONZALEZ RAMOS, MARISOL		
MARTINEZ GONZALEZ, ALICE		
RIOS SEDA, YAIZA		
PEPSICO PUERTO RICO, INC.		
MUNICIPIO DE PENUELAS		
MEDINA ORIZAL, BREND E		
CARIBE TECNO, CRL		
DIAZ RODRIGUEZ MD, RUBEN		
ENVIRONICS ENGINEERING GROUP CORP		
FIRST MEDICAL HEALTH PLAN, INC.		
SYSTEMAX PUERTO RICO		
PATHEON PUERTO RICO, INC.		
DEVELOPMENT AND CONSTRUCTION LAW GROUP, LLC		
AVON PRODUCTS, INC. (PUERTO RICO BRANCH)		
MOLINA HEALTHCARE OF PUERTO RICO, INC.		
CINTRON TORRES, JAIME E		
LABOY GONZÁLEZ, JOSÉ OSCAR		
BLANCO BOU, FIDEICOMISO		
CARDONA MARQUEZ, BEJAMIN		

LUCENA SOTO, DIONISIO		
SOLA ORELLANO, JOSE V.		
BETTERCYCLING CORPORATION		
MUNICIPIO DE CABO ROJO		
APONTE CRUZ, REUBEN		
FUNDACION LUIS A. FERRE, INC.		
ZAGA MANAGEMENT CORP.		
U.S CUSTOMS AND BORDER PROTECTION		
DEPT OF HOMELAND SECURITY USA		
VAZQUEZ ROJAS, RAMON L.		
PEREZ RODRIGUEZ, JULIA M.		
DIAZ ONEILL, JAIME A.		
BAXTER SALES AND DISTRIBUTION PUERTO RICO CORP.		
GONZALEZ GONZALEZ, DIGNORA		
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
SANTANA BAEZ, ELIEZER		
MARTINEZ GONZALEZ, ALICIA		
RAMHIL DEVELOPERS, INC.		
JENNINGS, SUSAN A		

CSA GROUP		
GRUPO DE DESARROLLO LOS ALTOS SAN JUAN, INC.		
CINTRÓN TORRES, BRENDA LEE		

**SCHEDULE 8(B)**

**Material Creditors of ERS**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS CAPITAL MASTER, LTD.	ADSUAR MUÑOZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
LEX CLAIMS, LLC	ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCHOA, PSC JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP GIBSON, DUNN & CRUTCHER LLP	
ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR	CHARLES A. CUPRILL P.S.C. LAW OFFICES	
ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA)	CHARLES A. CUPRILL P.S.C. LAW OFFICES	
ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R.	CHARLES A. CUPRILL P.S.C. LAW OFFICES	
OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY MORRISON & FOERSTER, LLP	
SV CREDIT, L.P.	DELGADO & FERNÁNDEZ, LLC	

	G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY MORRISON & FOERSTER, LLP	
OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY MORRISON & FOERSTER, LLP	
OCHER ROSE, L.L.C	DELGADO & FERNÁNDEZ, LLC JONES DAY	
ACP MASTER, LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
LMAP 903 LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH DEBT RECOVERY MASTER FUND LTD	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH CAPITAL MASTER PARTNERS III LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	



MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH CAPITAL MASTER PARTNERS IV LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MCP HOLDINGS MASTER LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FUNDAMENTAL CREDIT OPPORTUNITIES MASTER FUND LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (E1) LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (A1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (D1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	JIMENEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
NOKOTA CAPITAL MASTER FUND, L.P.	JONES DAY	
CENTERBRIDGE PARTNERS, L.P.	JONES DAY	
LIMA COLON, MIRIAM	MARVIN DIAZ FERRER LAW OFFICES	
FELICIANO CONCEPCION, BETZAIDA	MARVIN DIAZ FERRER LAW OFFICES	
UBS FINANCIAL SERVICES INCORPORATED OF PUERTO RICO	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
TAX FREE FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX FREE TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE HIGH GRADE PORTFOLIO BOND FUND II FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX FREE FUND II FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
COURAGE CREDIT OPPORTUNITIES OFFSHORE FUND III, L.P.	SEWARD & KISSEL LLP	
TAX-FREE FIXED INCOME FUND III FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND IV FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	

PUERTO RICO AAA PORTFOLIO BOND FUND, INC	WHITE & CASE LLP	
Puerto Rico GNMA	WHITE & CASE LLP	
US GOVERNMENT TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND	WHITE & CASE LLP	
US MORTGAGE BACKED & INCOME FUND FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND III, INC.	WHITE & CASE LLP	
PUERTO RICO INVESTORS TAX-FREE FUND V, INC	WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND VI, INC.	WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND, INC.	WHITE & CASE LLP	
PUERTO RICO RESIDENTS BOND FUND I	WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND IV, INC.	WHITE & CASE LLP	
MEDLEY CREDIT OPPORTUNITY CAYMAN FUND LP		
PASTRANA COLÓN, RAFAEL		
RIVERA CRUZ, GILBERTO		
PASTRANA PASTRANA, MARIA DEL C.		
GONZALEZ CRUZ, DAISY		
PABON VAZQUEZ, ZOILO		
REYES AYALA, ELEUTERIO		
ALAMO DE PADILLA, ISABEL		
FRANCISCO MARTINEZ IRIZARRY		
ELBA I. AYALA RODRIGUEZ		
CINTRÓN TORRES, BRENDA LEE		



**SCHEDULE 8(C)**

**Material Creditors of PBA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
THE UNIVERSITY OF PUERTO RICO UNIVERSITY SYSTEM REVENUE REFUNDING BOND SERIES P AND Q	AMRC, LLC HOGAN LOVELLS US LLP	
CONSTRUCTORA ESTELAR, S.E.	BERRIOS & LONGO LAW OFFICES	
EMILIO FAGUNDO ALVAREZ	BERRIOS & LONGO LAW OFFICES	
SCULPTOR ENHANCED MASTER FUND, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS, & BOCKIUS LLP	
SCULPTOR MASTER FUND, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS, & BOCKIUS LLP	
SCULPTOR SC II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS, & BOCKIUS LLP	
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES INTERNATIONAL LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP	

	MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER PARTNERS	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR CREDIT OPPORTUNITIES MASTER FUND, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR GC OPPORTUNITIES MASTER FUND, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS, & BOCKIUS LLP	
EP CANYON LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP	
CANYON DISTRESSED TX (A) LLC	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	CANYON DISTRESSED TX (A) LLC
CANYON DISTRESSED OPPORTUNITY MASTER FUND II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC	

	MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON NZ-DOF INVESTING, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON VALUE REALIZATION FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON BALANCED MASTER FUND, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON BLUE CREDIT INVESTMENT FUND L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON-ASP FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC	

	MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON-GRF MASTER FUND II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON VALUE REALIZATION MAC 18, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON GCM PR SPV, LLC	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
THE CANYON VALUE REALIZATION MASTER FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, P.S.C. MORGAN, LEWIS, & BOCKIUS LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	THE CANYON VALUE REALIZATION MASTER FUND, L.P.
THE UNITECH ENGINEERING GROUP, S.E	BUFETE BARNES ROSICH, CSP	
FINANCIAL GUARANTY INSURANCE COMPANY	BUTLER SNOW LLP REXACH & PICÓ, CSP	EXIGENT PARTNERS, LLC



DESARROLLADORA ORAMA, S.E.	C. CONDE LAW & ASSOC.	
THREE O CONSTRUCTION, S.E.	CABIYA & MOLERO LAW OFFICES, P.S.C.	
HBA CONTRACTORS, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
ORIENTAL ENGINEERS CORP	CINTRON & FERRER JORGE LORA LONGORIA LAW OFFICES, PSC	
ADIRONDACK HOLDINGS I LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES FUND LP	CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC BRACEWELL LLP DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER INTERNATIONAL, LTD.	CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC BRACEWELL LLP DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
QUALITY CONSTRUCTION SERVICES II LLC	EDWINE LA TORRE	
AIREKO CONSTRUCTION LLC	FERNANDO E. AGRAIT	
GOLDMAN SACHS & CO. LLC	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC	
THE PUERTO RICO INDUSTRIAL DEVELOPMENT COMPANY ("PRIDCO")	HOGAN LOVELLS US LLP	
U.S. BANK TRUST NATIONAL ASSOCIATION	HOGAN LOVELLS US LLP	
INVESCO ADVISERS INC	KRAMER LEVIN NAFTALIS & FRANKEL, LLP TORO COLÓN MULLET P.S.C.	

OFI GLOBAL INSTITUTIONAL, INC.	KRAMER LEVIN NAFTALIS & FRANKEL, LLP TORO COLÓN MULLET P.S.C.	
SALUD INTEGRAL EN LA MONTAÑA	LAW OFFICES OF JOHN E. MUDD	
SKY HIGH ELEVATORS CORP.	LUIS PABLO COSTAS	
PERMAL CANYON IO, LTD.	MORGAN, LEWIS, & BOCKIUS LLP	
CANYON-EDOF (MASTER) L.P.	MORGAN, LEWIS, & BOCKIUS LLP	
JOSE CRUZ GONZALEZ	ROBERTO O. MALDONADO-NIEVES	
EDGAR LOPEZ SANCHEZ	ROBERTO O. MALDONADO-NIEVES	
WANDA MALDONADO LAUREANO	ROBERTO O. MALDONADO-NIEVES	
ARCADIO ARROYO VELAZQUEZ II	ROBERTO O. MALDONADO-NIEVES	
ARCADIO ARROYO VELAZQUEZ	ROBERTO O. MALDONADO-NIEVES	
HERIBERTO HERNANDEZ RAMIREZ	ROBERTO O. MALDONADO-NIEVES	
BENJAMIN OCASIO - TORRES	ROBERTO O. MALDONADO-NIEVES	
UNION DE EMPLEADOS DE LA AEP	ROBERTO O. MALDONADO-NIEVES	
MILFORD SOUND HOLDINGS II LP	ROPES & GRAY LLP	
UNITED SURETY & INDEMNTY COMPANY	SALDANA & SALDANA-EGOZCUE, PSC	
A & E GROUP, CORP.	SALDANA & SALDANA-EGOZCUE, PSC	
MAPFRE PRAICO INSURANCE COMPANY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE		
MASSOL CONSTRUCTION INC		
KARIMAR CONTRUCCION		
DIGESARO, MARIO & LINDA		
A&E GROUP		

JENNINGS, SUSAN A		
-------------------	--	--

**SCHEDULE 8(D)**

**Material Creditors of PREPA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
ABENGOA PUERTO RICO S.E.	ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCHOA PSC	
ABENGOA S.A.	ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCHOA PSC	
LEX CLAIMS, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AURELIUS CAPITAL MASTER, LTD.	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS INVESTMENT, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK,	

	UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS OPPORTUNITIES FUND, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION
GONZALEZ-REYES, RAFAEL	AIEM ATTORNEYS & COUNSELORS AT LAW, PSC	
COBRA ACQUISITIONS LLC	AKIN GUMP STRAUSS HAUER & FELD LLP REICHARD & ESCALERA, LLC	
AGOSTO ROMAN, SANDRA	ALDABERTO ALOMAR ROSARIO	
LUIS CORNIER FIGUEROA/LIZ MARY VELEZ RICENT	ALEXANDRO EMMANUEL ORTIZ PADILLA	
VILANOVA ACOSTA, SANTOS	ALEXANDRO EMMANUELLE ORTIZ PADILLA	
COOPERATIVA DE AHORRO Y CREDITO DE LARES	ALMEIDA & DÁVILA, P.S.C.	
COOPERATIVA DE AHORRO Y CRÉDITO VEGA ALTA	ALMEIDA & DAVILA, PSC DIEGO CORRAL GONZÁLEZ HARRY ANDUZE MONTANO LAW OFFICES	
COOPERATIVA DE AHORRO Y CREDITO DE RINCON	ALMEIDA & DÁVILA, P.S.C. LUGO MENDER GROUP, LLC	

AMTRUST FINANCIAL SERVICES, INC.	AMTRUST FINANCIAL SERVICES, INC.	
ANGEL CORTES RIVERA & ALEJANDRINA CARDONA RIVERA	ANGEL CORTES RIVERA & ALEJANDRINA CARDONA RIVERA	
TRADEWINDS ENERGY BARCELONETA, LLC	ARRASTIA CAPOTE PARTNERS LL GENOVESE JOBLOVE & BATTISTA, P.A.	
TRADEWINDS ENERGY VEGA BAJA, LLC	ARRASTIA CAPOTE PARTNERS LL GENOVESE JOBLOVE & BATTISTA, P.A.	
AES PUERTO RICO L.P	ANTONETTI MONTALVO & RAMIREZ COLL	
ANTONIO FUENTES GONZALEZ, MARIA YVONNE VIGUIE FERNANDEZ AND THE CONJUGAL PARTNERSHIP CONSTITUTED BY THEM	ANTONIO FUENTES	
CLAUDIO RAMÍREZ, JOSÉ CARLOS	ANTONIO JOSE AMADEO-MURGA	
JORGE LUCAS PEREZ-VALDIVIESO TORRUELLA & LUCAS PEREZ-VALDIVIESO TORRUELLA	ANTONIO JOSE BARCELO HERNANDEZ	
CUMBRES DE PONCE, INC	ANTONIO JOSE BARCELO-HERNANDEZ	
XAVIER A ARROYO ORTIZ Y YELIXA M	ANTONIO RANZA TORRES	
CMA BUILDERS CORP	ARTURO GONZALEZ MARTIN	
COOPERATIVA DE AHORRO Y CREDITO DE MOCA	ARTURO GONZALEZ MARTIN	
PAN AMERICAN GRAIN COMPANY INC	ARTURO GONZALEZ MARTIN	
C.M. LIFE INSURANCE COMPANY	BARING LLC	
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS, L.P.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS &	

	BOCKIUS LLP	
DELGADO SANTANA, CARMEN	BUFETE DE ABOGADOS CASTRO-PEREZ & CASTRO- CINTRÓN	
SISTEMA DE RETIRO DE LOS EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA	BUFETE EMMANUELLI, C.S.P.	
UNION DE TRABAJADORES DE LA INDUSTRIA ELECTRICA Y RIEGO	BUFETE EMMANUELLI, C.S.P.	
WHITEFISH ENERGY HOLDINGS, LLC	C. CONDE & ASSOC FOLEY & LARDNER LLP	
ASSURED GUARANTY CORP	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, P.S.C.	LAZARD
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	CANCIO, COVAS & SANTIAGO, LLP	
SUCESION J. SERRALLES SECOND, INC.	CARDONA JIMENEZ LAW OFFICE, PSC	
TEC GENERAL CONTRACTORS	CARDONA JIMENEZ LAW OFFICE, PSC	
MUNICIPALITY OF ANASCO	CARLOS M. HERNANDEZ LOPEZ	
DE JESUS SILVA, ERICK J	CHRISTIAN FRANCIS MARTINEZ	
CONNECTICUT GENERAL LIFE INSURANCE COMPANY	CIGNA INVESTMENTS, INC.	
ADIRONDACK HOLDINGS II LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
RG REINSURANCE COMPANY	DANIEL THOMAS GLOWSKI	
GONZALEZ JOY, MANUEL	DAVID CARRION BARALT	
ACEVEDO ECHEVARRIA, CARL LUIS	DAVID VILLANUEVA MATIAS	
ACEVEDO ECHEVARRIA, JAN LUIS	DAVID VILLANUEVA MATIAS	

ACEVEDO GONZALEZ, CARLOS LUIS	DAVID VILLANUEVA MATIAS	
ACEVEDO GUZMAN, CORALYS	DAVID VILLANUEVA MATIAS	
ACEVEDO GUZMAN, JANIELIS	DAVID VILLANUEVA MATIAS	
SYNCORA GUARANTEE INC	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	MILLER BUCKFIRE & CO
SILVER POINT CAPITAL FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
A.J.T.A., A MINOR, SON OF DAISY AGUAYO CUEVAS	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
AGUAYO CUEVAS, DAISY	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
E.A.T.A., A MINOR, SON OF DAISY AGUAYO CUEVAS	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
J.M.T.A., A MINOR, SON OF DAISY AGUAYO CUEVAS	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	



LOPEZ GARCIA, MIRNA IRIS	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
MARTINEZ TORRES, JAIME	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
T.M.T.A., A MINOR, DAUGHTER OF DAISY AGUAYO CUEVAS	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
TORRES LOPEZ, MICHELLE	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
TORRES MARTINEZ, EDWIN ARIEL	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
LUMA ENERGY	DLA PIPER (PUERTO RICO) LLC DLA PIPER LLP (US)	
POWER TECHNOLOGIES CORP.	EDILBERTO BERROS PÉREZ ESQ.	
ROMERO QUINONEZ, MARIA C	EILEEN J. BARRESI RAMOS	
PUMA ENERGY CARIBE, LLC	ESTRELLA, LLC	
MURIEL MELENDEZ, LIZ J	F.J. TORRES DIAZ LAW OFFICES	
JOM SECURITY SERVICES, INC.	FERNANDEZ PEREZ LAW OFFICE	
O'NEILL SECURITY & CONSULTANT SERVICES, INC	FERNANDEZ PEREZ LAW OFFICE	
PATRICIA, DANIEL, DAVID, GEVARA - BARISKA, RUTH SILOVIO REPRESENTED BY FERNANDO L. GALLARDO	FERNANDO L. GALLARDO	
MUNICIPIO DE SAN JUAN	FERRARI LAW PSC	
SANTANA MURIEL, NIURKA C	FJ TORRES DIAZ LAW OFFICES	
SANTANA MURIEL, PAOLA C	FJ TORRES DIAZ LAW OFFICES	
HECTOR L REYES RIVERA & NORMA E DELEON GONZALEZ	FRANCISCO J. RIVERA- ALVAREZ	
CARAMA CONSTRUCTION, CORP.	FUENTES LAW OFFICES, LLC	
BRIGADE CAPITAL MANAGEMENT, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	

PMC MARKETING CORP.	GODREAU & GONZALEZ LAW	
CARABALLO, MARCIA GIL	GONZALEZ MUNOZ LAW OFFICES, PSC	
ALVARADO-GASCOT, SUCN PABLO	GRAFFAM & BIAGGI	
ANGEL ESTRADA, MANUEL	GUILLERMO J. RAMOS LUIÑA, ESQ.	
ESTRADA LOPEZ, EMMANUEL A.	GUILLERMO J. RAMOS LUIÑA, ESQ.	
LOPEZ, EILEEN	GUILLERMO J. RAMOS LUIÑA, ESQ.	
SAEL, A MINOR CHILD, MANUEL ANGEL ESTRADA AND EILEEN LOPEZ, PARENTS	GUILLERMO J. RAMOS LUIÑA, ESQ.	
COOP AHORRO Y CREDITO SAN RAFAEL	HATILLO LAW OFFICE, PSC	
MENA SANTANA, MERVIN XAVIER	HECTOR SANTIAGO RIVERA	
ROSARIO ACEVEDO ETS AL, WILLIAM G.	HECTOR SANTIAGO RIVERA	
MASTER LINK CORPORATION	HENRY VAZQUEZ IRIZARRY, ESQ.	
WIDE RANGE CORPORATION	HENRY VAZQUEZ IRIZARRY, ESQ.	
U.S. BANK NATIONAL ASSOCIATION IN ITS CAPACITY AS TRUSTEE UNDER THE TRUST AGREEMENT DATED JANUARY 1, 1974 (ATTACHED TO EXHIBIT A)	HOGAN LOVELLS US LLP MASLON LLP RIVERA, TULLA AND FERRER, LLC	
MARIA SOCORRO QUINONES AND LEONARDO CINTRON	HUMBERTO GUZMAN RODRIGUEZ	
GUTIERREZ ARROYO, JEAN CARLOS	IZQUIERDO SAN MIGUEL LAW OFFICES	
IZQUIERDO SAN MIGUEL LAW OFFICES	IZQUIERDO SAN MIGUEL LAW OFFICES	
NAYLEF A. PEREZ MONTALVO REPRESENTED BY HER MOTHER JANNEFFER MONTALVO	IZQUIERDO SAN MIGUEL LAW OFFICES	
PEREZ LA SANTA, VELMA	IZQUIERDO SAN MIGUEL LAW OFFICES	

PEREZ ORTIZ, HECTOR	IZQUIERDO SAN MIGUEL LAW OFFICES	
RAMOS MONTALVO, SARAH LYAN	IZQUIERDO SAN MIGUEL LAW OFFICES	
JANNEFFER MONTALVO IN REPRESENTATION OF MINOR NAYLEF A PEREZ MONTALVO	IZQUIERDO-SAN MIGUEL LAW OFFICE	
MONTALVO DELGADO, JANNEFER IN REPRESENTATION OF MINOR SARAH LYAN RAMOS MONTALVO	IZQUIERDO-SAN MIGUEL LAW OFFICE	
CONJUGAL PARTNERSHIP OF ROLANDO MARTINEZ AND LAUREN DE PABLO	JAMES LAW OFFICES, ESQ.	
DE PABLO, LAUREN	JAMES LAW OFFICES, ESQ.	
MARTINEZ DE PABLO, DEIANEIRA	JAMES LAW OFFICES, ESQ.	
MARTINEZ FINALE, ROLANDO	JAMES LAW OFFICES, ESQ.	
OLGA MARTINEZ FINALE AS INHERITOR OF ONDINA FINALE CARDENAS	JAMES LAW OFFICES, ESQ.	
PEDRO ROLANDO MARTINEZ TORRES AS INHERITOR OF OLGA FINALE	JAMES LAW OFFICES, ESQ.	
PEDRO ROLANDO MARTINEZ TORRES BY HIM	JAMES LAW OFFICES, ESQ.	
ROLANDO MARTINEZ FINALE AS INHERITOR OF ONDINA FINALE CARDENAS	JAMES LAW OFFICES, ESQ.	
CORBIN OPPORTUNITY FUND, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
PINEHURST PARTNERS, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AUTONOMY MASTER FUND LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP	

	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
FCO SPECIAL OPPORTUNITIES (A1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (D1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (E1) LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FUNDAMENTAL CREDIT OPPORTUNITIES MASTER FUND LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON	

	LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
LMAP 903 LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MCP HOLDINGS MASTER LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH CAPITAL MASTER PARTNERS III LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	

MONARCH CAPITAL MASTER PARTNERS IV LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH DEBT RECOVERY MASTER FUND LTD	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	JIMENEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG
CAMACHO FELICIANO, ABDIER S & FELICIANO	JOSE A. RODRIGUEZ-JIMENEZ, ESQ.	
BAUTISTA NUNEZ, ANGELA	JOSÉ M. CARRERAS, ESQ.	
POLANCO, LUIS	JOSÉ M. CARRERAS, ESQ.	
POLANCO, ROSANA	JOSÉ M. CARRERAS, ESQ.	

WINDMAR RENEWABLE ENERGY, INC.	JRJ CONSULTANTS & LEGAL ADVISORS, LLC.	
PV PROPERTIES, INC.	JRJ CONSULTANTS AND LEGAL ADVISORS, LLC	
GOMEZ RIVERA, ESTEPHANIE & GOMEZ Y YESENIA GOMEZ FUENTES	JUAN CORCHADO-JUARBE	
ANGELO, GORDON & CO., L.P., ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL, LLP	
MARATHON ASSET MANAGEMENT,LP,ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL, LLP	
BLUEMOUNTAIN CAPITAL MANAGEMENT, LLC, ON BEHALF OF ITSELF AND FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
FRANKLIN ADVISERS, INC., ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL, LLP TORO COLÓN MULLET P.S.C.	
KNIGHTHEAD CAPITAL MANAGEMENT LLC,ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL, LLP TORO COLÓN MULLET P.S.C.	
OPPENHEIMERFUNDS, INC. AND OFI GLOBAL INSTITUTIONAL, INC., ON BEHLAF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY THEM	KRAMER LEVIN NAFTALIS & FRANKEL, LLP TORO COLÓN MULLET P.S.C.	
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX - EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
INVESCO SHORT DURATION HIGH YIELD MUNICIPAL FUND OF AIM COUNSELOR SERIES TRUST (INVESCO COUNSELOR SERIES TRUST)	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
DAVILA ROMAN, RAMON	LAVY APARICIO LOPEZ, ESQ.	

RIVERA RAMIREZ, JOSE MARCELO	LAW OFFICES OF JANE BECKER WHITAKER	
DINO DEMARIO AND CHERYL STEELE	LAW OFFICES BENJAMIN ACOSTA,JR	
MARLENE RUIZ, WILFREDO MARTINEZ AND KRISTAL MARTINEZ	LAW OFFICES BENJAMIN ACOSTA,JR	
ZELL MARTINEZ, MILAIZA MARTIZ INDIVIDUALLY AND ON BEHALF OF MINORS A.O. AND T.M.	LAW OFFICES BENJAMIN ACOSTA,JR	
GS FAJARDO SOLAR LLC	LAW OFFICES OF HERRERO & ASSOCIATES, P.S.C.	
M SOLAR GENERATING, LLC	LAW OFFICES OF HERRERO III & ASSOCIATES, P.S.C.	
YFN YABUCOA SOLAR LLC	LAW OFFICES OF HERRERO III & ASSOCIATES, P.S.C.	
FIGUEROA COLON, RICARDO	LAW OFFICES OF JOHN E. MUDD	
ORLANDO MARINI ROMAN	LCDO. ARIEL O. CARO PEREZ	
COOPERATIVA DE AHORRO Y CREDITO DE JAYUYA	LEMUEL NEGRON COLON, ESQ.	
COOPERATIVA DE AHORRO Y CREDITO CARIBECOOP.	LEMUEL NEGRON-COLON	
COOPERATIVA DE AHORRO Y CREDITO SAN BLAS DE ILLESCAS	LEMUEL NEGRON-COLON	
PBJL ENERGY CORPORATION	LEX SERVICES PSC	
PONCE MRI, INC.	LUIS M. BARNECET VELEZ	
MARGARITA BLONDET, SU SUCESION COMPUESTO POR MARIA I. RUBERT BLONDET, SONIA RUBERT BLONDET, MARGARITA RUBERT BLONDET, SONIA RUBERT, ADMINISTRADORA	LUIS PABLO COSTAS ELENA	
AMARO MATEO, MIGUEL A	LUZ VANESSA RUIZ	
KAN (MENOR) REPRESENTATIVE FOR MARIA NUNEZ TORRES AND MIGUAL AMARO	LUZ VANESSA RUIZ	
OQUENDO RIVERA, MARIA	LUZ VANESSA RUIZ	



COMISION DE ENERGIA DE PUERTO RICO	MARIANA ISABEL HERNANDEZ-GUTIERREZ	
GERENCOOP	MARICHAL, HERNÁNDEZ, SANTIAGO & JUARBE, LLC	
FOREMAN ELECTRIC SERVICES INC.	MCCONNELL VALDÉS LLC	
ACLARA TECHNOLOGIES LLC	MCCONNELL VALDÉS LLC	
AGUIRRE OFFSHORE GASPORT, LLC	MCCONNELL VALDÉS, LLC	
VITOL INC.	MCCONNELL VALDES LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP SUSMAN GODFREY LLP	
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND	MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC GOODWIN PROCTOR LLP	
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND	MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC GOODWIN PROCTOR LLP	
GOLDMAN SACHS SHORT DURATION TAX FREE FUND	MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC GOODWIN PROCTOR LLP	
VEGA LOPEZ, ORLANDO, VELAZQUEZ WANDA, VEGA OMAR, VEGA ORLANDO, VEGA KATHLEEN	MICHELLE ANNET RAMOS JIMENEZ	
GOVERNMENT DEVELOPMENT BANK FOR PUERTO RICO	MOORE & VAN ALLEN PLLC	
BLACK DIAMOND CREDIT STRATEGIES MASTER FUND, LTD.	MORRISON & FOERSTER LLP	
LORD ELECTRIC COMPANY OF PUERTO RICO	NANETTE RICKENBACH	
COOPERATIVA DE AHORRO Y CREDITO DE FLORIDA	NELSON ROBLES-DIAZ LAW OFFICES P.S.C.	
COOPERATIVA DE AHORRO Y CREDITO NAGUABEÑA	NELSON ROBLES-DIAZ LAW OFFICES P.S.C.	

TORRES ACOSTA, LIRMARIS	NOGUERAS DE GONZALEZ LAW OFFICE	
SUCESION DE EDGARDO JOSE ORTIZ RIVERA	ORLANDO CAMACHO PADILLA	
ACP MASTER, LTD.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
NEGRON MARTINEZ, CESAR LUIS	PEDRO JAIME LÓPEZ- BERGOLLO	
RS LEGACY CORPORATION	PROVINCE	
SC5EJT LLC AS TRANSFEREE OF SOLA LTD	QUINONES, ARBONA & CANDELARIO, PSC SIMPSON THACHER & BARTLETT LLP	
SC5EJT LLC AS TRANSFEREE OF ULTRA MASTER LTD	QUINONES, ARBONA & CANDELARIO, PSC SIMPSON THACHER & BARTLETT LLP	
ULTRA MASTER LTD	QUINONES, ARBONA & CANDELARIO, PSC SIMPSON THACHER & BARTLETT LLP	
ULTRA NB LLC	QUINONES, ARBONA & CANDELARIO, PSC SIMPSON THACHER & BARTLETT LLP	
MELENDEZ ORTIZ, DENNIS	RAMON DIAZ GOMEZ, ESQ	
GARCIA NARVAEZ, AGUSTIN	RAMON NICOLAS PLAZA	
RIVERA PEREZ, JAIME JAFFET	RGF LAW FIRM	
PROVIDENT LIFE AND ACCIDENT INSURANCE COMPANY	RICHARD JAMES MACLEAN	
UNUM LIFE INSURANCE COMPANY OF AMERICA	RICHARD JAMES MACLEAN	
GUANILL NAVARRO, BEREIDA	RICHARD SCHELL ASAD	
LACEN GUANILL, JESUS	RICHARD SCHELL ASAD	
UITICE (UNIÓN INSULAR DE TRABAJADORES INDUSTRIALES Y CONSTRUCCIONES ELÉCTRICAS)	ROBERTO MALDONADO NIEVAS	

UNION DE EMPLEADOS PROFESIONALES INDEPENDIENTE DE LA AEE	ROBERTO O. MALDONADO-NIEVES	
UNION INSULAR DE TRABAJADORES INDUSTRIALES Y CONSTRUCCIONES ELECTRICOS	ROBERTO O.MALDONADO-NIEVES MORALES LAW OFFICES	
VICTOR HERNANDEZ DIAZ, ESCROW AGENT, REPRESENTED BY UBS TRUST COMPANY OF PR	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND III, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND IV, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND V, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TRAFALGAR ENTERPRISES, INC.	SANTIAGO & GONZALEZ LAW, LLC	
COOPERATIVA A/C BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA DE A/C CAMUY	SANTOS BERRIOS LAW OFFICE LLC	
COOPERATIVA DE A/C CAMUY	SANTOS BERRIOS LAW OFFICE LLC	
COOPERATIVA DE A/C SAULO D RODRIGUEZ	SANTOS BERRIOS LAW OFFICE LLC	
COOPERATIVA DE A/C AIBONITENA	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C LA SAGRADA FAMILIA	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C SAULO D RODRIGUEZ	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE AHORRO Y CREDITO DE YAUCO	SANTOS BERRIOS LAW OFFICES LLC	
ECO ELECTRICA, L.P.	SHEARMAN & STERLING LLP	
SOLA LTD	SIMPSON THACHER & BARTLETT LLP	
SOLUS OPPORTUNITIES FUND 5 LP	SIMPSON THACHER & BARTLETT LLP	
SLATER, PAUL KELLY	SOLE-DE LA PAZ LAW OFFICES	

MHPS PUERTO RICO, LLC	STEPTOE & JOHNSON, LCC	
MELENDEZ, HECTOR RIVERA	UBARRI & ROMAN LAW OFFICE	
MELENDEZ, RENE RIVERA	UBARRI & ROMAN LAW OFFICE	
RIVERA MELENDEZ, HECTOR	UBARRI & ROMAN LAW OFFICE	
RIVERA MELENDEZ, IVAN	UBARRI & ROMAN LAW OFFICE	
RIVERA MELENDEZ, SAUL	UBARRI & ROMAN LAW OFFICE	
RIVERA, ANA TERESA	UBARRI & ROMAN LAW OFFICE	
CARLOS PÉREZ-MOLINA, ANA FIGUEROA, AND THE CONJUGAL PARTNERSHIP BETWEEN THEM	VALENZUELA-ALVARADO, LLC	
SANTIAGO ACUNA, VIRGINIA M.	VIALRO LAW OFFICES	
CAYETANO POU MARTINEZ, ANTONIO	VICTOR M. RIVERA-RIOS	
PAGAN BEAUCHAMP, MARIA DESIREE	VICTOR M. RIVERA-RIOS	
JUANITA SANTIAGO REYES ON BEHALF OF C.R.S A MINOR CHILD	VICTOR P MIRANDA CORRADA	
JUANITA SANTIAGO REYES ON BEHALF OF THE ESTATE OF CARLOS RODRIGUEZ-BONILLA	VICTOR P MIRANDA CORRADA	
CONCEPCION DE JESUS, LILLIAM	VICTOR QUINONES	
MANUEL RODRIGUEZ, RODRIGO	VICTOR QUIONES	
MICHELLE RODRIGUEZ, PAOLA	VICTOR QUIONES	
SCOTIABANK DE PUERTO RICO, AS ADMINISTRATIVE AGENT	WACHTELL, LIPTON, ROSEN & KATZ	
MUNICIPIO DE NAGUABO	WILLIAM MENDES	
KDC SOLAR, PRC LLC	WOLLMUTH MAHER & DEUTSCH LLP	
BANCO POPULAR DE PUERTO RICO, AS TRUSTEE	YOUNG CONWAY STARGATT & TAYLOR	
POPULAR HIGH GRADE FIXED INCOME FUND, INC	YOUNG CONAWAY STARGATT & TAYLOR LLP	

ACEVEDO-VEGA, LINES & SUS HIJOS MENORES DE EDAD D.N.A. Y I.D.N.A		
AES ILUMINA, LLC		
ANN MARIE LUCIDO REVOCABLE LIVING TRUST U.A.D 7-31-93		
ARCH MORTGAGE INSURANCE COMPANY		
BERKOWITZ, PETER		
BETANCOURT TORRES, JOSE A		
BHATIA, MOHINDER S		
BHATIA-GAUTIER, LISA E.		
BLUE BEETLE III, LLC		
CARDO ANA-MED CONSULTING GROUP PSC		
CARNEVALE, TODD A.		
CARRASQUILLO NIEVES, RAFAEL		
COLONIAL LIFE & ACCIDENT INSURANCE COMPANY		
COOP A/C CRISTOBAL RODRIGUEZ HIDALGO		
COOP AHORRO Y CREDITO BO QUEBRADA CAMUY		
COOPERATIVA A/C CIDRENA		
COOPERATIVA DE AHORRO Y CREDITO DE AGUADILL		
COOPERATIVA DE AHORRO Y CREDITO DE LA INDUSTRIA BIOFARMACEUTICA		
DEPARTMENT OF THE TREASURY		
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE		
DESARROLLO E INVERSIONES DEL SUR (D.I.S.), INC		
DIAZ RODRIGUEZ MD, RUBEN		

EIF PR RESOURCE RECOVERY, LLC.		
ENVIRONICS RECYCLING		
FIGUEROA SIERRA, JOSE A.		
FOJO, JOSE A. & BLANCA		
FRANCISCO DIAZ MASSO / BERMUDEZ, LONGO, DIAZ - MASSO, LLC		
FREIRIA UMPIERRE , ENRIQUE		
GG ALTERNATIVE ENERGY CORPORATION		
GONZALEZ, ANELIZ		
GONZALEZ AGOSTO, HIPOLITO		
GONZALEZ COGNET, LUIS		
HECTOR R GONZALEZ ROMANACE & FAMILY (WIFE & 3 ADULT CHILDREN)		
HEIN, PETER C.		
HERMANDAD DE EMPLEADOS DE OFICINA, COMERCIO Y RAMAS ANEXAS DE PUERTO RICO (PUERTOS) (ATM)		
HERNANDEZ AVILES, MARIA M		
HERNÁNDEZ RIVERA, JUAN A.		
HERNANDEZ, VICTOR		
HIGH-YIELD MUNICIPAL ETF		
ISLA DEL RIO INC.		
JOSE A FELICIANO BOLET Y MARIA E. MEJIAS CALERO		
KEN KIRSCHENBAUM FAMILY TRUST		
LA GUITARRA RETIREMENT PLAN TRUST		

LANCER INSURANCE COMPANY		
LERI, CRL		
LIFE INSURANCE COMPANY OF NORTH AMERICA		
LINDE GAS PUERTO RICO INC.		
LS BOND FUND		
LS INSTITUTIONAL HIGH INCOME FUND		
LS STRATEGIC INCOME FUND		
MARTINEZ GARCIA, JORGE		
MARTINEZ ZAPATA, DAISY C		
MEDICOOP		
MEDICOOP, COOPERATIVA DE AHORRO Y CREDITO DE MEDICOS Y OTROS PROFESIONALES DE LA SALUD		
MINICHINO JTWROS, CARMINE V AND REGINA		
MONY LIFE INSURANCE COMPANY OF AMERICA		
MUNICIPIO ANTONOMO DE HUMACAO		
MUNICIPIO DE ISABELA		
MUNICIPIO DE LOIZA		
NATIONAL UNION FIRE INSURANCE CO OF PITTSBURGH, PA. ON BEHALF OF THE ENTITIES LISTED ON EXHIBIT A		
NEWTYN PARTNERS, LP		
NEWTYN TE PARTNERS, LP		
NIEVES MORALES, CARMEN M.		
OLIVENCIA DE JESUS, ORLANDO		
OLMO KORTRIGHT, NELSON RAFAEL		

ORTIZ RAMIREZ DE ARELLANO, CECILE		
PEREZ RODRIGUEZ, JOEL		
PEREZ RODRIGUEZ, MARIA V.		
PEREZ, HECTOR X.		
PEREZ-GUTIERREZ, FERNANDO		
PRETE, JAMES A.		
RAMOS MARTIN, ROBERT		
RESUN BARCELONETA, LLC		
RIVERA CRUZ, JAIME		
RIVERA, VICTOR M.		
SANTOS, FRANCISCO		
SEMIDEY, JAIME SANTIAGO		
SERRANO ISERN, ALFONSO		
SHORT MUNICIPAL ETF		
STEWART TITLE GUARANTY CO-MASTER		
STRATEGIC INCOME FUND - MMHF		
THE DEVELOPERS GROUP INC.		
THE DEVELOPERS GROUP INC. TARGET BENEFIT PLAN		
TORRES PEREZ, JOSE L & SOTO QUINONES,		
TRISTAN REYES GILESTRA / GVELOP		
UNIVERSAL GROUP, INC.		
UNIVERSIDAD CARLOS ALBIZU, INC.		
WDC PUERTO RICO, INC.		
WELLS FARGO STRATEGIC MUNICIPAL BOND FUND		



**SCHEDULE 8(E)**

**Material Creditors of HTA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS CAPITAL MASTER, LTD.	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
LEX CLAIMS, LLC	ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCHOA, PSC JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP GIBSON, DUNN & CRUTCHER LLP	
ITURREGUI MARGARIDA, CARLOS E.	ALFONSO H. ZAYAS CINTRON	
ITURREGUI MARGARIDA, NICOLAS	ALFONSO H. ZAYAS CINTRON	
ITURREGUI MARGARIDA, JOSE ANTONIO	ALFONSO H. ZAYAS CINTRON	
ITURREGUI MARGARIDA, PEDRO	ALFONSO H. ZAYAS CINTRON	
ITURREGUI MARGARIDA, ANA I	ALFONSO H. ZAYAS CINTRON	
COOPERATIVA DE AHORRO Y CRÉDITO VEGA ALTA	ALMEIDA & DAVILA, PSC DIEGO CORRAL GONZÁLEZ HARRY ANDUZE MONTANO LAW OFFICES	
COOPERATIVA DE AHORRO Y CREDITO DE AGUADA	ALMEIDA & DÁVILA, P.S.C. HARRY ANDUZE MONTAÑO LAW OFFICES LUGO MENDER GROUP, LLC	

SURO LLOMBART, MARIA DE LOS ANGELES	BUFETE LOPEZ SANTIAGO	
LLOMBERT, CARLOS SURO	BUFETE LOPEZ SANTIAGO	
AMADEO NAVAS	BUFETE LOPEZ SANTIAGO	
JOSE ENRIQUE MANUEL	BUFETE LOPEZ SANTIAGO	
COLON DE RODRIGUEZ, REINA	BUFETE LOPEZ SANTIAGO	
SURO LLOMBERT, JOSE A.	BUFETE LOPEZ SANTIAGO	
CASTILLO MATOS, PEDRO J.	BUFETE LOPEZ SANTIAGO	
AMADEO NAVAS, MARIA TERESA DE LOS ANGELES	BUFETE LOPEZ SANTIAGO	
RODRIGUEZ PAGAN, REINALDO	BUFETE LOPEZ SANTIAGO	
TORRES PEREZ, LILLIAM	BUFETE LOPEZ SANTIAGO	
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	CANCIO, COVAS & SANTIAGO, LLP	
WEST CORPORATION	CARDONA JIMENEZ LAW OFFICES PSC	
PEERLESS OIL & CHEMICALS, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
CONSTRUCTORA SANTIAGO II, CORP.	CARDONA-JIMENEZ LAW OFFICE, PSC	
FERROVIAL AGROMAN, S.A.	CARDONA-JIMENEZ LAW OFFICE, PSC	
CSCG, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
CONSTRUCCIONES JOSE CARRO, S.E.	CARDONA-JIMENEZ LAW OFFICE, PSC	
L.REYES CONTRACTORS, S.E.	CARDONA-JIMENEZ LAW OFFICE, PSC	
DEL VALLE GROUP	CARDONA-JIMENEZ LAW OFFICE, PSC	
DEL VALLE GROUP SP	CARDONA-JIMENEZ LAW OFFICE, PSC	
FERROVIAL AGROMAN LLC	CARDONA-JIMENEZ LAW OFFICE, PSC	
R & F ASPHALT UNLIMITED, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
THE ESTATE FERNANDEZ GARZOT	CARDONA-JIMENEZ LAW OFFICE, PSC	

RIVERO CONSTRUCTION CORP.	CARDONA-JIMENEZ LAW OFFICE, PSC	
UNIQUE BUILDERS, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
TAMRIO, INC.	CARDONA-JIMENEZ LAW OFFICE, PSC	
FIORINA MARIA VILELLA GARCIA	CARDONA-JIMENEZ LAW OFFICE, PSC	
ROBLES ASPHALT CORP.	CARDONA-JIMENEZ LAW OFFICE, PSC	
GENESIS SECURITY SERVICES, INC.	CASILLAS SANTIAGO TORRES LAW LLC	
TENS DEVELOPMENT, LLC.	CORREA ACEVEDO LAW OFFICES, P.S.C.	
L.P.C. & D., INC.	CORRETJER, L.L.C.	
BURGOS MERCASO, LUIS ARNALDO	CRUZ PÉREZ & ASOCIADOS	
MILA BARCELO, ROSA MERCEDES	CRUZ PÉREZ & ASOCIADOS	
SOCIEDAD LEGAL DE GANANCIALES BURGOS-MILA	CRUZ PÉREZ & ASOCIADOS	
PABUR INC. H/N/C H2ONLY	CRUZ PÉREZ & ASOCIADOS	
IMMOBILIARIA UNIBON, INC.	ENRIQUE RODRIGUEZ CINTRON	
CONSTRUCTORA FORTIS INC	FELIPE AVILES COLON	
RIVERA-COLON, NESTOR	FRANCISCO R. GONZALEZ LAW FIRM	
LAS MONJAS REALTY II, SE	G. CARLO-ALTIERI LAW OFFICES	
PLAZA LAS AMERICAS, INC.	G. CARLO-ALTIERI LAW OFFICES	
FINCA MATILDE, INC.	GARCIA-ARREGUI & FULLANA PSC MARIA E. VICENS LAW OFFICE	
PUERTO RICO PUBLIC BUILDING AUTHORITY	GARFFER & JUSINO ATTORNEYS AT LAW	
MARTINEZ GONZALEZ, DELIA M.	GASPAR ALBERTO MARTINEZ MANGUAL	
CORTES, ANA MISLAN	GASPAR ALBERTO MARTINEZ MANGUAL	
CONDE MERCADO, NANETTE MENENDEZ	GASPAR ALBERTO MARTINEZ MANGUAL	

RIO CONSTRUCTION CORP.	GILBERTO JULIO RODRIGUEZ ZAYAS	
SUCN PABLO ALVARADO- GASCOT	GRAFFAM & BIAGGI	
U.S. BANK NATIONAL ASSOCIATION	HOGAN LOVELLS US LLP MASLON LLP RIVERA, TULLA AND FERRER, LLC	
FIRST TRANSIT OF PUERTO RICO, INC.	HOLLAND & KNIGHT LLP	
ROSADO SANTIAGO, WILLIAM	JESUS R. MORALES CORDERO	
ACP MASTER, LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	ACP MASTER, LTD.
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
MONARCH DEBT RECOVERY MASTER FUND LTD	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
MONARCH CAPITAL MASTER PARTNERS III LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
MONARCH CAPITAL MASTER PARTNERS IV LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
MCP HOLDINGS MASTER LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
FUNDAMENTAL CREDIT OPPORTUNITIES MASTER FUND LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
FCO SPECIAL OPPORTUNITIES (E1) LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
FCO SPECIAL OPPORTUNITIES (A1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
FCO SPECIAL OPPORTUNITIES (D1) LP	JIMÉNEZ, GRAFFAM & LAUSELL	

	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
LMAP 903 LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	JIMENEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
ZLS DEVELOPMENT CORPORATION	JORGE CARLOS VENEGAS	
RADI CORP.	JORGE L. COUTO GONZALEZ	
SIEMENS TRANSPORTATION PARTNERSHIP PUERTO RICO, S.E.	JOSE LUIS RAMIREZ-COLL	
JESUS MANUEL SOSA PAGAN	JUAN CORCHADO-JUANBE	
KEISHLA LIZ ROSARIO SOTO	JUAN CORCHADO-JUANBE	
ROQUE FELIX, CYNTHIA	LAW OFFICE YADIRA ADORNO DELGADO	
WILFREDO MARTINEZ	LAW OFFICES OF BENJAMIN ACOSTA JR	
DINO DEMARIO	LAW OFFICES OF BENJAMIN ACOSTA JR	
CHERYL STEELE	LAW OFFICES OF BENJAMIN ACOSTA JR	
MARLENE RUIZ	LAW OFFICES OF BENJAMIN ACOSTA JR	
KRISTAL MARTINEZ	LAW OFFICES OF BENJAMIN ACOSTA JR	
ZELL MARTINEZ	LAW OFFICES OF BENJAMIN ACOSTA JR	

MILAIZA MARTIZ	LAW OFFICES OF BENJAMIN ACOSTA JR	
MS MANGO FARM, INC.	LEIDA PAGAN LAW SERVICES	
LEIDA PAGAN TORRES	LEIDA PAGAN LAW SERVICES	
MANDRY MERCADO, SUCESION PASTOR	MARIA E. VICENS LAW OFFICE	
JOSE R. ARZON GONZALEZ	MARIBEL VIDAL VALDES	
AUTOPISTAS DE PR, LLC	MCCONNELL VALDÉS, LLC	
REXACH HERMANOS, INC.	MCCONNELL VALDÉS, LLC	
FELICIANO VELEZ	MORALES LAW OFFICES	
CATHERINE DENISSE	MORALES LAW OFFICES	
CURBELO ROJAS, YOSELYN	MORALES LAW OFFICES	
GILA, LLC	MORELL CARTAGENA & DAPENA	
MPJ AUTO CORP.	OCASIO PEREZ LAW OFFICES	
AIG INSURANCE COMPANY	OLIVERAS & ORTIZ LAW OFFICES, PSC	
AIG INSURANCE COMPANY- PUERTO RICO	OLIVERAS & ORTIZ LAW OFFICES, PSC	
AIG PROPERTY CASUALTY INC.	OLIVERAS & ORTIZ LAW OFFICES, PSC	
DAVILA SUAREZ, RAFAEL E	OLMEDO LAW OFFICES PSC	
SUPER ASPHALT PAVEMENT CORPORATION	PAVIA & LAZARO, PSC	
CAGUAS LUMBERYARD, INC.	POLO & POLO, LLC	
FDR1500, CORP.	ROSENDO E. MIRANDA LOPEZ	
WESTERN SURETY COMPANY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
CONTINENTAL CASUALTY COMPANY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
CNA SURETY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
ENDURANCE REINSURANCE CORPORATION OF AMÉRICA	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	

MAPFRE PRAICO INSURANCE COMPANY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
TRANSCORE ATLANTIC, INC.	SEPULVADO, MALDONADO & COURET	
BONES DIAZ, EDWIN F	SERRANO URDAZ LAW OFFICE	
MATOS, EFRAIN	THE LAW OFFICES OF EDWARD W. HILL	
LA SOCIEDAD LEGAL DE GANANCIAS	TOLEDO & TOLEDO LAW OFFICE VELEZ MONTES LAW OFFICES	
STERLING ORTIZ, DIONISIO	VARGAS LAW OFFICES	
JAVIER COLON GARCIA	VELEZ MONTES LAW OFFICES	
KATHY CLAUSELL RAMIREZ	VELEZ MONTES LAW OFFICES	
NATIONAL UNION FIRE INSURANCE CO OF PITTSBURGH, PA		
BONNEVILLE CONTRACTING AND TECHNOLOGY GROUP, LLC		
DESARROLLADORA JA, INC.		
HDP CONSTRUCTION, CORP.		
GENERAL MANAGEMENT AND ARCHITECTURAL AND ENGINEERING CONSULTANTS		
SAFETY ROUTE CORPORATION		
INMOBILIARIA UNIBON, INC.		
FRANCISCO DIAZ MASSO		
BERMUDEZ, LONGO, DIAZ - MASSO, LLC		
PROSOL-UTIER (PROGRAMA DE SOLIDARIDAD DE LA UTIER)-CAP. AUTORIDAD DE CARRETERAS Y TRANSPORTE		
INTERNATIONAL TRAFFIC SYSTEMS, LLC		
FEDERAL TRANSIT ADMINISTRATION (FTA)		



LAMBOY GONZALEZ, JOSE OSCAR		
UNITED STATES DEPARTMENT OF AGRICULTURE- RURAL DEVELOPMENT		
BETTERRECYCLING CORPORATION		
BETTERROADS ASPHALT LLC		
CONSTRUCTORA WF. INC		
VÁZQUEZ ROJAS, RAMÓN L.		
EMPRESAS FORTIS, INC.		
CSA GROUP		
GRUPO DE DESARROLLO LOS ALTOS SAN JUAN, INC.		

**SCHEDULE 8(F)**

**Material Creditors of COFINA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
BONISTAS DEL PATIO, INC.	DAVIS POLK & WARDWELL LLP	
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE		

**SCHEDULE 9**

**Inactive Claims**

**SCHEDULE 9(A)**

**Inactive Claims – Commonwealth**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
ACEVEDO LLAMAS, ANGEL L	ACEVEDO SERRANO LAW OFFICES	
LEX CLAIMS, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
LEX CLAIMS, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AURELIUS INVESTMENT, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS OPPORTUNITIES FUND, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

	ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
AMADEO MURGA, ANTONIO J	A.J. AMADEO MURGA LAW OFFICES	
GARCIA RUBIERA	A.J. AMADEO MURGA LAW OFFICES	
TRASLADOS MEDICOS DE PUERTO RICO	ALCIDES A. REYES GILESTRA	
ALB PR INVESTMENTS LLC	ALDARONDO & LOPEZ BRAS	
GARDON STELLA , MAYRA	ALEXIS ALBERTO BETANCOURT-VINCENTY	
ALFA & OMEGA ELECTRIC SE	ALFA & OMEGA	
COOPERATIVA DE AHORRO Y CREDITO DE AGUADA	ALMEIDA & DÁVILA, P.S.C. HARRY ANDUZE MONTAÑO LAW OFFICES LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CREDITO DE LARES	ALMEIDA & DAVILA PSC	
COOPERATIVE DE AHORRO Y CREDITO ABRAHAM ROSA	ALMEIDA & DAVILA PSC	
HUMBERTO MEDINA-TORRES	ALVARADO R CALDERON JR LAW OFFICES LLP LAW OFFICES BENJAMIN ACOSTA, JR	
JEANETTE MEDINA-TORRES	ALVARADO R CALDERON JR LAW OFFICES LLP LAW OFFICES BENJAMIN ACOSTA, JR	
PIRTLE MEDINA-TORRES	ALVARADO R CALDERON JR LAW OFFICES LLP LAW OFFICES BENJAMIN ACOSTA, JR	
GUZMAN OLMEDA, CHRISTIAN	ANABEL VAZQUEZ FELICIANO	
POLANCO JORDAN, YANITSZA MARIE	ARRILLAGA & ARRILLAGA	

WHITEBOX MULTI-STRATEGY PARTNERS, LP	ARROYO & RIOS LAW OFFICES KASOWITZ BENSON TORRES LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA STROOCK & STROOCK & LAVAN LLP WOLLMUTH MAHER & DEUTSCH LLP	
COOPERATIVA DE AHORRO Y CREDITO DE MOCA	ARTURO GONZALEZ MARTIN	
CORPORACION DE SERVICIOS INTEGRALES DE SALUD DEL AREA DE BARRANQUITAS, COMERIO,COROZAL, NARANJITO Y OROCOVIS, INC.	AURELIO GRACIA MORALES	
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	BARINGS LLC	
WAL-MART PUERTO RICO, INC.	BAUZÁ BRAU IRIZARRY & SILVA	
CONSTRUCTORA ESTELAR, S.E.	BERRIOS LONGO	
EMILIO FAGUNDO ALVAREZ	BERRIOS LONGO	
BONNIE BOOTHBY BERROCAL	BERRIOS LONGO	
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES FUND LP	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES INTERNATIONAL LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS, L.P.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP	

	MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER INTERNATIONAL, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER PARTNERS	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR CREDIT OPPORTUNITIES MASTER FUND, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR ENHANCED MASTER FUND, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR GC OPPORTUNITIES MASTER FUND, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR MASTER FUND, LTD.	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
SCULPTOR SC II, L.P.	BRACEWELL LLP CORREA-ACEVEDO &	

	ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES FUND LP	BRACEWELL LLP CORREA-ACEVEDO & ABESADA LAW OFFICES, PSC DAVIS, POLK & WARDWELL, LLP MORGAN, LEWIS & BOCKIUS LLP	
EP CANYON LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP	
GORDEL CAPITAL LIMITED	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP	
M.H. DAVIDSON & CO.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP	
THE CANYON VALUE REALIZATION MASTER FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
CANYON BALANCED MASTER FUND, LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON BLUE CREDIT INVESTMENT FUND L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC	



	MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON DISTRESSED OPPORTUNITY INVESTING FUND II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON DISTRESSED OPPORTUNITY MASTER FUND II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON NZ-DOF INVESTING, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON VALUE REALIZATION FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON VALUE REALIZATION MAC 18 LTD.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON-ASP FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	

CANYON-GRF MASTER FUND II, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CANYON-SL VALUE FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	
ORACLE CARIBBEAN, INC.	BUCHALTER, A PROFESSIONAL CORPORATION	
CORPORACION DEL FONDO DEL SEGURO DEL ESTADO	BUFETE EMMANUELLI, C.S.P.	
ALBORS-PERALTA, MARIA T.	BUFETE FRANCISCO GONZALEZ	
ALBINO-TORRES, ACTRIZ A.	BUFETE FRANCISCO GONZALEZ	
SANTOS RIVERA, FRANCISCO	BUFETE GORDON MENEDEZ & ASOCIADOS	
FINANCIAL GUARANTY INSURANCE COMPANY	BUTLER SNOW LLP REXACH & PICO, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, P.S.C.	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, P.S.C.	LAZARD
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	CANCIO COVAS & SANTIAGO, LLP	
JIMENEZ GANDARA, MARIA ELENA	CARLOS SEBASTIAN DAVILA	
UNIVERSAL INSURANCE COMPANY	CASILLAS, SANTIAGO & TORRES, LLC ROBERTO DEL TORO MORALES	
UNIVERSAL LIFE INSURANCE COMPANY	CASILLAS, SANTIAGO & TORRES LLC ROBERTO DEL TORO MORALES	

ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	
ADIRONDACK HOLDINGS I LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
ADIRONDACK HOLDINGS II LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
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RS LEGACY CORPORATION	DAVID DACHELET PROVINCE	
PANDORA SELECT PARTNERS, LP AS TRANSFEREE OF SYNCORA GUARANTEE INC.	DEBEVOISE & PLIMPTON LLP GOLDMAN ANTONETTI & CORDOVA, LLC NORTON ROSE FULBRIGHT US LLP	
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OPPS CULEBRA HOLDINGS, L.P.	DELGADO & FERNANDEZ, LLC JONES DAY	
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BONITA CRL, QUEBRADA	EDGARDO MUNOZ, PSC	
COOPERATIVA A/C DE ISABELA	EDGARDO MUNOZ,PSC	
COOPERATIVA DE AHORRO Y CREDITO DE ISABELA	EDGARDO MUNOZ,PSC	
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RIVERA MARTINEZ, ROSA	FRANCISCO SANCHEZ- RODRIGUEZ	
CARIBBEAN HOSPITAL CORPORATION	FREDDIE PREZ GONZLEZ & ASSOC. P.S.C	
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ROSARIO CORA, IRMA M.	FREDESWIN PEREZ CABALLERO	
MÉNDEZ CRUZ, MARIBEL	FREDESWIN PEREZ CABALLERO	
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BRIGADE CAPITAL MANAGEMENT, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
BRIGADE CAPITAL MANAGEMENT, LP (SEE ATTACHED SCHEDULE A)	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
CANDLEWOOD CONSTELLATION SPC LTD., ACTING FOR AND ON BEHALF OF CANDLEWOOD PUERTO RICO SP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE CAPITAL OPPORTUNITY MASTER FUND III, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE CAPITAL OPPORTUNITY MASTER FUND, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE VALUE MASTER FUND, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FPA CRESCENT FUND, A SERIES OF FPA FUNDS TRUST	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FPA GLOBAL OPPORTUNITY FUND, A SERIES OF FPA HAWKEYE FUND, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FPA SELECT DRAWDOWN FUND, L.P.	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FPA VALUE PARTNERS FUND, A SERIES OF FPA HAWKEYE FUND, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FT COF (E) HOLDINGS, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
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GLOBAL FLEXIBLE FUND, A SUB-FUND OF NEDGROUP INVESTMENT FUNDS PLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
LITMAN GREGORY MASTERS ALTERNATIVE STRATEGIES FUND, A SERIES OF LITMAN GREGORY FUNDS TRUST	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
PUERTO RICO BAN (V) LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
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GENERAL ELECTRIC COMPANY AND GE INDUSTRIAL OF PR LLC AND CARIBE GE INTERNATIONAL OF PUERTO RICO, INC.	GLENN REISMAN	
COOPERATIVA DE AHORRO Y CREDITO DE SANTA ISABEL	GONZALEZ LOPEZ & LOPEZ ADAMES LLC	
GOLDMAN SACHS BOND FUND	GOODWIN PROCTER LLP MORELL, CARTAGENA & DAPENA LLC MCDERMOTT WILL & EMERY LLP	
GOLDMAN SACHS COLLECTIVE TRUST - CORE PLUS FIXED INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - LONG DURATION PLUS FIXED INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	

GOLDMAN SACHS EMERGING MARKETS CORPORATE BOND PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT BLEND PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT LOCAL PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED)	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND II PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS STRATEGIC INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	

COOPERATIVA DE AHORRO Y CREDITO HOLSUM	GONZALEZ LOPEZ & LOPEZ ADAMES LLC	
COOPERATIVA DE AHORRO Y CREDITO DE SANTA ISABEL	GONZALEZ LOPEZ & LOPEZ ADAMES LLC	
FERDINAND MARTINEZ SOTOMAYOR	GUILLERMO MOJICA-MALDONADO	
COOP AHORRO Y CREDITO SAN RAFAEL	HATILLOW LAW OFFICES, PSC	
U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	HOGAN LOVELLS US LLP MASLON LLP RIVERA, TULLA AND FERRER, LLC	
ALEJO CRUZ SANTOS	IVONNE GONZALEZ MORALES	
MADELINE ACEVEDO CAMACHO	IVONNE GONZALEZ MORALES	
DELFINA LÓPEZ ROSARIO ET AL COLLECTIVELY (THE LOPEZ-ROSARIO PLAINTIFF GROUP);	IVONNE GONZALEZ MORALES	
JUAN PÉREZ-COLÓN	IVONNE GONZALEZ MORALES	
PRUDENCIO ACEVEDO AROCHO	IVONNE GONZALEZ MORALES	
JEANETTE ABRAMS-DIAZ	IVONNE GONZALEZ MORALES	
TOMASSINI, NORBERTO	IVONNE GONZALEZ MORALES	
AYALA, IVAN	IVONNE GONZALEZ MORALES	
FRANCISCO BELTRAN	IVONNE GONZALEZ MORALES	
ABRAHAM GIMÉNEZ	IVONNE GONZÁLEZ-MORALES	
JORGE ABRAHAM GIMENEZ	IVONNE GONZÁLEZ-MORALES	
ROLANDO MARTINEZ FINALE	JAMES LAW OFFICE	
FINALE, ROLANDO MARTINEZ	JAMES LAW OFFICE	
LAUREN DE PABLO	JAMES LAW OFFICE	



ROLANDO MARTINEZ DE PABLO	JAMES LAW OFFICE	
OLGA MARTINEZ FINALE AS INHERITOR OF ONDINA FINALE CARDENAS	JAMES LAW OFFICE	
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PINEHURST PARTNERS, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
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ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
TACONIC MASTER FUND 1.5 L.P	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	JIMENEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
LEHMAN BROTHERS SPECIAL FINANCING INC.	JONES DAY	
COOPERATIVA DE AHORRO Y CREDITO SAN JOSE	JOSE A. SANTINI BONILLA, ESQ.	

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PABLO DEL VALLE RIVERA	JORGE R. QUINTANA-LAJARA LAW OFFICES OF MICHAEL CRAIG MCCALL	
MARIA A. MARTINEZ	JORGE R. QUINTANA-LAJARA LAW OFFICES OF MICHAEL CRAIG MCCALL	
PALMETTO STATE FUND A LP	JORGE R. QUINTANA-LAJARA LAW OFFICES OF MICHAEL CRAIG MCCALL	
RELIABLE EQUIPMENT CORPORATION	JORGE R. QUINTANA-LAJARA LAW OFFICES OF MICHAEL CRAIG MCCALL	
THE GATORADE PUERTO RICO COMPANY	JUAN ACOSTA REBOYRAS	
MUNICIPIO DE GURABO	JUAN B. SOTO LAW OFFICES, P.S.C.	
KIRSCHENBAUM, KEN	KIRSCHENBAUM & KIRSCHENBAUM, P.C.	
SANTANDER ASSET MANAGEMENT, LLC, ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL LLP NELSON ROBLES-DIAZ LAW OFFICES, P.S.C.	
FRANKLIN ADVISERS, INC.ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
OPPENHEIMERFUNDS, INC.	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
OFI GLOBAL INSTITUTIONAL, INC	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX-EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLET P.S.C.	
AQUINO, JOSUE	LAW OFFICES LUIS RAFAEL RIVERA	
AQUINO COLÓN, JOSUÉ	LAW OFFICES LUIS RAFAEL RIVERA	

SALUD INTEGRAL DE LA MONTANA, INC.	LAW OFFICES OF JOHN E. MUDD	
QUIÑONES VILLANUEVA, JOSE L	LCDA GLADYS Y TORRES GARALL	
LEIDA PAGAN TORRES, DAMEXCO, INC.	LEIDA PAGAN	
COOPERATIVA DE AHORRA Y CREDITO DE ADJUNTAS	LEMUEL NEGRON-COLON	
COOPERATIVA DE AHORRO Y CREDITO AGUSTIN BURGOS RIVERA	LEMUEL NEGRON-COLON	
COOPERATIVA DE AHORRO Y CREDITO CARIBECOOP	LEMUEL NEGRON-COLON	
COOPERATIVA DE AHORRO Y CREDITO SAN BLAS DE ILLESCAS	LEMUEL NEGRON-COLON	
PADILLA VELEZ, ANIBAL	LUIS A. FERNANDEZ-DOMENECH (ABOQADO DEL ACREEDOR)	
COOPACA	MARICHAL HERNANDEZ SANTIAGO & JUARBE LLC	
HPM FOUNDATION, INC	MARVIN DIAZ FERRER	
MCNEIL HEALTHCARE LLC	MCCONNELL VALDES LLC	
DL HOTEL COMPANY, LLC	MCCONNELL VALDES LLC	
COOPERVISION CARIBBEAN CORPORATION	MCCONNELL VALDES LLC	
HP INTERNATIONAL TRADING B.V. (PUERTO RICO BRANCH) LLC	MCCONNELL VALDES LLC	
SHELL TRADING (US) COMPANY	MCCONNELL VALDES LLC	
MORTGAGE GUARANTY INSURANCE CORPORATION	MCCONNELL VALDES LLC	
DUPONT ELECTRONIC MICROCIRCUITS INDUSTRIES, LTD.	MCCONNELL VALDES LLC	
COMBE PRODUCTS, INC.	MCCONNELL VALDES LLC	
JOHNSON & JOHNSON INTERNATIONAL	MCCONNELL VALDES LLC	
ASTRAZENECA PLC	MCCONNELL VALDES LLC	

SYNOVOS PUERTO RICO, LLC	MCCONNELL VALDES LLC	
ALZA CORPORATION	MCCONNELL VALDES LLC	
JANSSEN CILAG MANUFACTURING LLC	MCCONNELL VALDES LLC	
CORDIS LLC	MCCONNELL VALDES LLC	
LIFESCAN PRODUCTS, LLC	MCCONNELL VALDES LLC	
OMJ PHARMACEUTICALS, INC.	MCCONNELL VALDES LLC	
LIFESCAN LLC	MCCONNELL VALDES LLC	
AMO PUERTO RICO MANUFACTURING, INC.	MCCONNELL VALDES LLC	
JANSSEN ORTHO LLC	MCCONNELL VALDES LLC	
JCPENNEY PUERTO RICO, INC.	MCCONNELL VALDES LLC	
DL, LLC	MCCONNELL VALDES LLC	
PPG ARCHITECTURAL COATINGS (PUERTO RICO), INC.	MCCONNELL VALDES LLC	
ST. JUDE MEDICAL PUERTO RICO LLC	MCCONNELL VALDES LLC	
IPR PHARMACEUTICALS INC.	MCCONNELL VALDES LLC	
ETHICON LLC	MCCONNELL VALDES LLC	
FIRSTBANK PUERTO RICO	MOORE & VAN ALLEN PLLC	
U.S. BANK NATIONAL ASSOCIATION AS TRANSFeree OF GDB DEBT RECOVERY AUTHORITY	MOORE & VAN ALLEN PLLC	
MMM HEALTHCARE, LLC	MORELL CARTAGENA & DAPENA	
MMM MULTIHEALTH, LLC	MORELL CARTAGENA & DAPENA	
GREENLIGHT CAPITAL (GOLD) LP	MORGAN, LEWIS & BOCKIUS LLP	
GREENLIGHT CAPITAL OFFSHORE MASTER (GOLD) LTD	MORGAN, LEWIS & BOCKIUS LLP	

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GREENLIGHT CAPITAL QUALIFIED, LP	MORGAN, LEWIS & BOCKIUS LLP	
GREENLIGHT CAPITAL, LP	MORGAN, LEWIS & BOCKIUS LLP	
GREENLIGHT REINSURANCE LTD	MORGAN, LEWIS & BOCKIUS LLP	
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JNL MULTI-MANAGER ALTERNATIVE FUND,A SERIES OF JNL SERIES TRUST	MORRISON & FOERSTER LLP	
ZOE PARTNERS LP	MORRISON & FOERSTER LLP	
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COOPERATIVA DE AHORRO Y CREDITO DE HATILLO	NELSON ROBLES DIAZ LAW OFFICES P.S.C NEVARES, SANCHEZ- ALVAREZ & CANCEL PSC	
COOPERATIVA DE AHORRO Y CREDITO FAMILIAR PROGRESISTA	NELSON ROBLES DIAZ LAW OFFICES P.S.C	
COOPERATIVA DE AHORRO Y CREDITO NAGUABEÑA	NELSON ROBLES DIAZ LAW OFFICES P.S.C	
GONZALEZ MORALES, SANTOS	NELSON ROBLES DIAZ LAW OFFICES P.S.C	
VALDES DE ADSUAR, RUTH	NELSON ROBLES DIAZ LAW OFFICES P.S.C	
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PONCE DE LEON 1403	OJEDA & OJEDA LAW OFFICE PSC	
SUCESION DE EDARDO JOSE ORTIZ RIVERA	ORLANDO CAMACHO PADILLA	
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STILLMAN, ROBERT	RAFAEL OJEDA-DIEZ	
THE BANK OF NEW YORK MELLON, AS TRUSTEE	REED SMITH LLP SEPULVADO, MALDONADO & COURT	
CONSUL-TECH CARIBE INC.	REICHARD & ESCALERA LLC	
SUIZA DAIRY CORP.	REICHARD & ESCALERA LLC	
HEWLETT PACKARD CARIBE BV, LLC	REICHARD & ESCALERA LLC	
HEWLETT PACKARD ENTERPRISE DEVELOPMENT LP	REICHARD & ESCALERA LLC	
PFIZER PHARMACEUTICALS LLC	REICHARD & ESCALERA LLC	
LILLY DEL CARIBE, INC.	REICHARD & ESCALERA LLC	
MACY'S PUERTO RICO	REICHARD & ESCALERA LLC	
ELI LILLY EXPORT, S.A. (PUERTO RICO BRANCH)	REICHARD & ESCALERA LLC	
CORPORACION DE SERVICIOS DE SALUD Y MEDICINA DE AVANZADA	RENO & CAVANAUGH, PLLC	
CORPORACION DE SERVICIOS DE SALUD Y MEDICINA AVANZADA	RENO & CAVANAUGH, PLLC	
SALUD INTEGRAL EN LA MONTANA	RENO & CAVANAUGH, PLLC	
MOROVIS COMMUNITY HEALTH CENTER	RENO & CAVANAUGH, PLLC	
MIGRANT HEALTH CENTER, INC.	RENO & CAVANAUGH, PLLC	
HPM FOUNDATION, INC.	RENO & CAVANAUGH, PLLC	
CONCILIO DE SALUD INTEGRAL DE LOIZA, INC.	RENO & CAVANAUGH, PLLC SARLAW LLC	
NEOMED CENTER, INC	RENO & CAVANAUGH, PLLC SARLAW LLC	
MANAGEMENT CONSULTANTS & COMPUTER SERVICES, INC.	RICARDO L. ORTIZ COLON	

REYES-BERRIOS, LYZETTE	ROBERTO O. MALDONADO NIEVES	
RIVERA PERCY, VICTOR T	RODRIGUEZ LOPEZ LAW OFFICE, P.S.C.	
MAPFRE PRAICO INSURANCE COMPANY; MAPFRE PAN AMERICAN INSURANCE COMPANY	SALDAÑA, CARVAJAL & VELÉZ-RIVÉ, P.S.C.	
SCOTIABANK DE PUERTO RICO	SALICHS POU & ASSOCIATES, PSC	
COLLAZO QUINONES, JORGE RAFAEL EDUARDO	SALVADOR MARQUEZ COLON	
FUNDACION LUIS MUNOZ MARIN	SANTIAGO PUIG LAW OFFICES	
THE UBS INDIVIDUAL RETIREMENT ACCOUNT, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO	SANCHEZ PIRILLO LLC SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
UBS INDIVIDUAL RETIREMENT ACCOUNT REPRESENTED BY UBS TRUST COMPANY OF PR	SANCHEZ PIRILLO LLC SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND	SANCHEZ PIRILLO LLC SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND III, INC	SANCHEZ PIRILLO LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND VI, INC.	SANCHEZ PIRILLO LLC WHITE & CASE LLP	
TAX FREE TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SANCHEZ PIRILLO LLC WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND IV FOR PUERTO RICO RESIDENTS, INC.	SANCHEZ PIRILLO LLC WHITE & CASE LLP	

TAX-FREE HIGH GRADE PORTFOLIO TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SANCHEZ PIRILLO LLC WHITE & CASE LLP	
COOPERATIVA A/C BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA A/C DE BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA A/C JESUS OBRERO	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C AIBONITENA	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C CAMUY	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C LA SAGRADA FAMILIA	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE A/C ORIENTAL	SANTOS BERRIOS LAW OFFICES LLC	
COOPERATIVA DE AHORRO Y CREDITO DE YAUCO	SANTOS BERRIOS LAW OFFICES LLC	
CAMERA MUNDI INC	SANTOS BERRIOS LAW OFFICES LLC	
NEOMED CENTER, INC.	SARLAW LLC	
CONCILIO DE SALUD INTEGRAL DE LOIZA, INC	SARLAW LLC	
AFSCME	SAUL EWING ARNSTEIN & LEHR LLP	
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES ("AFSCME")	SAUL EWING ARNSTEIN & LEHR LLP	
ACEVEDO TACORONTE, JOSE	SHEPHERD SMITH EDWARDS & KANTAS LLP	
ROMERO LOPEZ, LUIS R	SHEPHERD SMITH EDWARDS & KANTAS LLP	
TILDEN PARK INVESTMENT MASTER FUND LP	SIMPSON THACHER & BARTLETT LLP	
WHITEBOX MULTI-STRATEGY PARTNERS, LP	STROOCK & STROOCK & LAVAN LLP	
AMERICAN FEDERATION OF TEACHERS, AFL-CIO (AFT)	STROOCK & STROOCK & LAVAN LLP	
PUERTO RICO LAND ADMINISTRATION	THA GARFFER GROUP OF LEGAL ADVISORS	



NORTHWEST SECURITY MANAGEMENT, INC	THE BATISTA LAW GROUP, PSC	
JOSE A. BATLLE OJEDA H/N/C JOSE A. BATLLE & ASSOCIATES	THE RIVERA GROUP - LAW AND BUSINESS ADVISORS	
ASOCIACION DE SUSCRIPCION CONJUNTA DEL SEGURO DE RESPONSABILIDAD OBLIGATORIO	VERONICA FERRAIUOLI HORNEDO YANIRE BATISTA ORAMA	
KATHERINE FIGUEROA AND GUY SANCHEZ	VILMA M. DAPENA LAW OFFICES	
VILMA M DAPENA RODRIGUEZ	VILMA M. DAPENA LAW OFFICES	
KATHERINE FIGUEROA	VILMA M. DAPENA LAW OFFICES	
GUY SANCHEZ	VILMA M. DAPENA LAW OFFICES	
THE BANK OF NOVA SCOTIA AS TRANSFEREE OF SCOTIABANK DE PUERTO RICO	WACHTELL, LIPTON, ROSEN & KATZ	
FE-RI CONSRUCTION, INC.	WEINSTEIN-BACAL, MILLER & VEGA, PSC	
TAX FREE TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	
TAX-FREE HIGH GRADE PORTFOLIO TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	WHITE & CASE LLP	
INSIGHT MANAGEMENT GROUP, INC.	WILLIAM M. VIDAL CARVAJAL	
ALVAREZ PEREZ, ISRAEL	WILSON CRUZ	
WARLANDER OFFSHORE MINI-MASTER FUND, LP		
WARLANDER PARTNERS LP		
AETNA LIFE INSURANCE COMPANY (SEGMENT5AHBD)		
ANGEL L. SAEZ LOPEZ AND JANET MALDONADO REVERON		

APONTE, RAFAEL		
BLANCO BOU, FIDEICOMISO		
BROOK I, SPRUCE		
BROOK II, SPRUCE		
BUONO ALBARRAN, IVELISSE		
CABRERA, ARIEL & ASTACIO, EVELYN		
CARIBBEAN INVESTMENT CENTER, INC.		
CARTAGENA, JOSE A		
CASELLAS, SALVADOR E.		
CASTRO, MIGUEL POMALES		
CHINEA BONILA, EUGENIO		
CLT FPA SELECT		
COOP A/C ROOSEVELT RODS		
COOP AHORRO Y CREDITO LAS PIEDRAS		
COOPERATIVA DE AHORRO Y CREDITO DE AGUADILL		
COOPERATIVA DE AHORRO Y CREDITO DE AGUADILLA		
COOPERATIVA DE AHORRO Y CREDITO DE LA INDUSTRIA BIOFARMACEUTICA		
CORONA INSURANCE GROUP INC.		
CORREA ACEVEDO, TOMAS		
DE VRIEZE, ALAIN		
D'ELIA JTWROS, JOSEPH AND ANN		
DOCTOR'S CENTER HOSPITAL ARECIBO, INC.		
DOCTOR'S CENTER HOSPITAL, INC.		

DONALD J MILROY TR FBO DONALD J. MILROY REV LIV TRUST UA 10/15/1999		
ELLIOT INTERNATIONAL LP		
EMERGING MARKET BOND PLUS SUB-TRUST		
FELICIANO, ANTONIO REXACH		
FIRST BALLANTYNE LLC AND AFFILIATES		
FORE MULTI STRATEGY MASTER FUND LTD		
FREIRIA, FRANSICSO		
GLOBAL MULTI-SECTOR CREDIT PORTFOLIO (LUX)		
GLOBAL OPPORTUNITIES LLC		
GLOBAL OPPORTUNITIES OFFSHORE LTD		
GOLDSTEIN, SYLVIA		
GOMEZ VALLECILLO, HIRAM		
GONZALEZ COGNET, LUIS		
GONZALEZ-HERES, JOSE FRANCISCO		
HEDGESERV - HIGHMARK GLOBAL 3		
HERNÁNDEZ RIVERA, JUAN A		
IRA TANZER (IRA WFCS AS CUSTODIAN)		
JANER-VELÁZQUEZ, JOSÉ E.		
LS BOND FUND		
LS INSTITUTIONAL HIGH INCOME FUND		
LS STRATEGIC INCOME FUND		
MARISTANY, JOSEFINA		
MARIUM CHINEA AND GERMAN URIBE J.T.W.R.O.S.		

MBS FINANCIAL SERVICES INC.		
MEDIAVILLA, NITZA		
MEDICOOP		
COOPERATIVA DE AHORRO Y CREDITO DE MEDICOS		
MENONITA GENERAL HOSPITAL INC.		
MORO ROMERO, JULIO		
MULTINATIONAL INSURANCE COMPANY		
NEWTYN PARTNERS, LP		
NEWTYN TE PARTNERS, LP		
ORTIZ RAMIREZ DE ARELLANO, CECILE		
POMALES CASTRO, MIGUEL		
PRETE, JAMES A		
RAMOS MARTIN, ROBERT		
REYES GILESTRA, TRISTAN		
RIVERNORTH DOUBLELINE STRATEGIC INCOME		
ROCA III, CESAR A		
SAMUEL LEBRON OTERO AND MARGARITA CARDONA CRESPO		
SHAKIN, JEFFREY L		
SHAKIN, M.D., JEFFREY L		
SHUB, MAURICIO		
SIFONTES, TOMAS C		
SMITH BRINGAS, ERNESTO A		
SOCORRO RIVAS AND LUIS A. REYES RAMIS COMM PROP		

STRATEGIC INCOME FUND-MMHF		
STYX PRIVATE FUND LLP FL		
SUSAN A JENNINGS, TRUSTEE		
THE MOELIS FAMILY TRUST DTD 12/03/1990		
TORRES TORRES, WILLIAM		
UMB BANK, N.A., AS SUCCESSOR TRUSTEE FOR THE PUERTO RICO INFRASTRUCTURE FINANCING AUTHORITY ("PRIFA") MENTAL HEALTH INFRASTRUCTURE REVENUE BONDS, 2007 SERIES A (MEPSI CAMPUS PROJECT)		
UNIVERSAL GROUP, INC.		
US INSTITUTIONAL HIGH INCOME FUND		
WALTER J. MARTINEZ MORILLO		
PREMIER TRUST		
WHITEFORT CAPITAL MASTER FUND, LP		
MORALES DIAZ, CARLOS N.		
CARDINAL HEALTH PR 120, INC.		
DORAL FINANCIAL CORPORATION		
GOMEZ VALLECILLO, HIRAM		
SANTIAGO, NAIR BUONOMO		
VAZQUEZ ROJAS, RAMON L		
DONALD J MILROY TR FBO DONALD J. MILROY REV LIV TRUST UA 10/15/1999		
VELAZQUEZ, WILLIAM ACEVEDO		

ROMERO QUINONES, MARIA C		
SIFONTES, TOMAS C		
MENDEZ VALENTIN, CARMEN L		
SANTOS ORTIZ, VICTOR		
COOPERATIVA DE AHORRO Y CREDITO YABUCOENA		
SOFTEK INC.		
MARIUM CHINEA AND GERMAN URIBE J.T.W.R.O.S.		
REYES GILESTRA, TRISTAN		
CABRERA, ARIEL & ASTACIO, EVELYN		
U.S CUSTOMS AND BORDER PROTECTION / DEPT. OF HOMELAND SECURITY USA		
RODRIGUEZ ORTIZ, CARLOS A		
QUINONES VILLANUEVA, JOSE L		
MEDIAVILLA, NITZA		
QUINONES VILLANUEVA, JOSÉ L		
FELICIANO, ANTONIO REXACH		
SOCORRO RIVAS AND LUIS A. REYES RAMIS COMM PROP		
NEW JERSEY STATE POLICE		
JANER VELAZQUEZ, JOSE E		
CORONA INSURANCE GROUP INC.		
BRIGADE CAPITAL MANAGEMENT, LP (SEE ATTACHED SCHEDULE A)		
COOPERATIVA DE AHORRO Y CREDITO DE AGUADILLA		
UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)		

FIRST BALLANTYNE LLC AND AFFILIATES		
CARTAGENA, JOSE A		
POMALES CASTRO, MIGUEL		
CASTRO, MIGUEL POMALES		
GUTIERREZ SANDOVAL, LINA		
RAMOS MARTIN, ROBERT		
RS LEGACY CORPORATION		
FEDERAL EMERGENCY MANAGEMENT-FEMA		
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES/HEALTH RESOURCES SERVICES ADMINISTRATION		
CAMUY HEALTH SERVICES,INC.		
VELAZQUEZ ZABALA, JESNID		
UBS INDIVIDUAL RETIREMENT ACCOUNT REPRESENTED BY UBS TRUST COMPANY OF PR		
GRUPO DE DESARROLLO LOS ALTOS SAN JUAN,INC.		
DOCTOR'S CENTER HOSPITAL ARECIBO, INC.		
U.S. DEP'T OF JUSTICE, OFFICE OF JUSTICE PROGRAMS		
CUERPO DE BOMBEROS SINDICATO DE BOMBEROS UNIDOS DE PUERTO RICO		
SMITH BRINGAS, ERNESTO A		
DOCTOR'S CENTER HOSPITAL, INC.		
UNITED STATES OF AMERICA		

TORRES TORRES, WILLIAM		
VELEZ CANCEL, AGUSTIN A		
WALTER J. MARTINEZ MORILLO		
PREMIER TRUST		
GONZALEZ RAMOS, MARISOL		
CHALUISANT GARCÍA, MARÍA L		
VELEZ CANCEL, AGUSTIN		
BROOK II, SPRUCE		
ANDINO RIVERA, JESSICA		
RODRIGUEZ BELTRAN, MARTA		
HILTON INTERNATIONAL OF PUERTO RICO, INC		
APONTE, RAFAEL		
ENVIRONICS RECYCLING SERVICES, INC.		
GARCIA MERCADO, MOISES		
ORILLANO MEDERO, LOURDES		
RIOS-TORRES, VICTOR A		
KARIMAR CONSTRUCTION, INC.		
SANTANA-LEDUC, MILAGROS		
FORE MULTI STRATEGY MASTER FUND LTD		
GLOBAL OPPORTUNITIES LLC		
SANTANA , ELIEZER RAMOS		
GARCIA MATTOS, RUTH E		
CINTRON LOPEZ, ELISA		
ARROYO SOSA, BENJAMIN		



GARCIA NUNEZ, JENNY		
GOLDMAN SACHS EMERGING MARKETS CORPORATE BOND PORTFOLIO		
MUNICIPIO DE CABO ROJO		
DIAZ ALEMAN, ARACELIS		
RAMOS MOTA, CECILIA		
BETANCOURT RODRIGUEZ, ELOISA		
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND II PORTFOLIO		
RAMOS MORENO, CARMELO		
DELFINA MONSERRATE DIAZ		
CANCEL ROSARIO, ELIZABETH		
PACHECO MIGUEL, VELAZQUEZ		
BURGOS ALVIRA, EDWIN S.		
BROOK I, SPRUCE		
JANER-VELÁZQUEZ, JOSÉ E.		
GOLDMAN SACHS COLLECTIVE TRUST - CORE PLUS FIXED INCOME FUND		
GLOBAL MULTI-SECTOR CREDIT PORTFOLIO (LUX)		
SANTIAGO FIGUEROA, MAITE		
COLON MARTINEZ, CYNTHIA A		
SAMUEL LEBRON OTERO AND MARGARITA CARDONA CRESPO		
UNIVERSAL GROUP, INC		
GLOBAL OPPORTUNITIES OFFSHORE LTD		

GOLDMAN SACHS EMERGING MARKETS DEBT BLEND PORTFOLIO		
APONTE CRUZ, REUBEN		
MERCADO OLAVARRIA, SANDRA		
HEDGESERV - HIGHMARK GLOBAL 3		
RIVERA RUBILDA, FIGUEROA		
GOLDMAN SACHS COLLECTIVE TRUST - LONG DURATION PLUS FIXED INCOME FUND		
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND		
EMERGING MARKET BOND PLUS SUB-TRUST		
RELIABLE EQUIPMENT CORPORATION		
GOLDMAN SACHS EMERGING MARKETS DEBT PORTFOLIO		
GOLDMAN SACHS EMERGING MARKETS DEBT LOCAL PORTFOLIO		
FEBRES ARROYO, YAZBEL		
STYX PRIVATE FUND LLP FL		
GOLDMAN SACHS BOND FUND		
GOLDMAN SACHS EMERGING MARKETS DEBT FUND		
RIVERNORTH DOUBLELINE STRATEGIC INCOME		
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND		
TORO MUÑOZ, VIVIAN		
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND		
PALMETTO STATE FUND A LP		

PABLO DEL VALLE RIVERA		
MARIA A. MARTINEZ		
OLAN ALMODOVAR, GERARDO		
GOLDMAN SACHS STRATEGIC INCOME FUND		
GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED)		
BAXTER SALES AND DISTRIBUTION PUERTO RICO CORP		
FRED TRINIDAD, MARIA D		
SANTIAGO CALDERO, VIOLETA		
MATIAS RODRIGUEZ, IRENE		
REYES AGOSTO, EVA N.		
AYALA RIVERA, NELLY		
BANCH PAGAN, IVETTE		
SANTIAGO MORALES, AWILDA		
SANTIAGO RUIZ, MAXIMINA		
BLANCO BOU, FIDEICOMISO		
VALENTIN FRED, NEFTALI		
STRATEGIC INCOME FUND- MMHF		
PINERO MARQUEZ, SARA		
TORRES ALAMO DE PADILLA, ISABEL		
SINDICATO DE BOMBEROS UNIDOS DE PUERTO RICO (TODA LA UNIDAD)		
OLIVERAS COLON, PABLO		
ROJAS MORALES, RITA		

BUTLER RODRIGUEZ, ANA H.		
DIAZ VEGA, IRIS M.		
ROMAN GONZALEZ, LUZ S.		
MEDERO MATOS, JUAN RAMON		
MARTINEZ RESTO, JOSE M.		
FREIRIA, FRANSICSO		
RIVERA PELLOT, LUIS		
DEPARTMENT OF THE TREASURY		
SUSAN A JENNINGS, TRUSTEE		
CONCEPCION, RITZA I		
DIAZ ONEILL, JAIME A		
NEWTYN PARTNERS, LP		
NEWTYN TE PARTNERS, LP		
MULTINATIONAL INSURANCE COMPANY		
MUNICIPIO AUTONOMO DE HUMACAO		
MEDICOOP		
COOPERATIVA DE AHORRO Y CREDITO DE MEDICOS		
U.S. DEPARTMENT OF LABOR		
HERNÁNDEZ RIVERA, JUAN A		
OLIVERO ASTACIO, IVONNE		
COSTA SALUD COMMUNITY HEALTH CENTER		
OMEGA ENGINEERING, LLC		
CENTRO DE SERVICIOS PRIMARIOS DE SALUD DE PATILLAS, INC.		

CIALES PRIMARY HEALTH CARE SERVICES, INC./PRYMED, INC.		
CORPORACION DE SERVICIOS MEDICOS DE HATILLO		
CORPORACION DEL FONDO DEL SEGURO DEL ESTADO		
COOPERATIVA DE AHORRO Y CREDITO LOMAS VERDES		
UNIVERSAL CARE CORPORATION		
MEDICOOP		
SEDA ARROYO, EDGARDO		
ROCA III, CESAR A		
UNIVERSAL INSURANCE COMPANY		
UNIVERSAL LIFE INSURANCE COMPANY		
HERNANDEZ AVILES, MARIA M		
CENTRO DE SALUD DE LARES, INC.		
HOSPITAL GENERAL CASTANER, INC.		
ATLANTIC MEDICAL CENTER, INC. (SALUD PRIMARIOS DE BARCELONETA, INC.)		
CAMUY HEALTH SERVICES, INC.		
RIDGE TOP DEVELOPMENT, INC.		
FIGUEROA MORALES, MIGUEL E.		
FIGUEROA LUGO, JUANA M		
MATEO RIVERA, AWILDA		
CARMONA HERNANDEZ, IVONNE		
SAMUEL GRACIA GRACIA		

CENTRO DE SERVICIOS PRIMARIOS DE SALUD DE PATILLAS		
CENTRO DE SALUD FAMILIAR DR. JULIO PALMIERI FERRI, INC		
FDIC AS RECEIVER FOR R-G PREMIER BANK OF PUERTO RICO		
AIG INSURANCE COMPANY-- PUERTO RICO		
LENNOX GARDENS INVESTMENTS, INC.		
BECTON DICKINSON CARIBE LTD		
BECTON DICKINSON AND COMPANY		
BECTON DICKINSON BIOSCIENCES		
BECTON DICKINSON BIOSCIENCES, SYSTEM AND REAGENTS		
BENEX LIMITED		
EBI PATIENT CARE, INC.		
HLT OWNED VIII HOLDING LLC		
PROCTER & GAMBLE COMMERCIAL LLC		
NESTLE PUERTO RICO, INC.		
CPG/GS PR NPL, LLC		
HPT IHG-2 PROPERTIES TRUST		
GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC		
MCS LIFE INSURANCE COMPANY		
EDWARDS LIFESCIENCES TECHNOLOGY SARL		
PEPSI COLA PUERTO RICO DISTRIBUTING, LLC		

PEPSI-COLA MANUFACTURING INTERNATIONAL, LIMITED		
WARNER CHILCOTT COMPANY, LLC		
MSD INTERNATIONAL GMBH (PR BRANCH)LLC		
HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC		
HILTON INTERNATIONAL OF PUERTO RICO, INC.		
SMITH & NEPHEW, INC.		
TRIPLE-S VIDA, INC.		
POINT GUARD INSURANCE COMPANY		
TRIPLE-S SALUD INC		
TRIPLE-S ADVANTAGE, INC.		
BIO-MEDICAL APPLICATIONS OF PUERTO RICO, INC.		
BIO-MEDICAL APPLICATIONS OF ARECIBO, INC.		
JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA		
AXA EQUITABLE LIFE INSURANCE COMPANY		
MOLINA HEALTHCARE OF PUERTO RICO, INC.		
MIRO, CARLOS		

**SCHEDULE 9(B)**

**Inactive Claims – ERS**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
ACEVEDO LLAMAS, ANGEL L	ACEVEDO SERRANO LAW OFFICES	
AURELIUS INVESTMENT, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS OPPORTUNITIES FUND, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
COOPERATIVA DE AHORRO Y CREDITO DE MOCA	ARTURO GONZALEZ MARTIN	
JORDAN MIR, MARIA	BUFETE QUINONES VARGAS & ASOC.	
ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. (AEELA)	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	
ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	



ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA)	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	
ADIRONDACK HOLDINGS I LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
ADIRONDACK HOLDINGS II LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
SILVER POINT CAPITAL FUND, LP	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
SILVER POINT CAPITAL FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
OPPS CULEBRA HOLDINGS, L.P.	DELGADO & FERNANDEZ, LLC JONES DAY	
WILMINGTON TRUST, NATIONAL ASSOCIATION	DRINKER BIDDLE & REATH LLP	
COOPERATIVA DE AHORRO Y CREDITO DEL VALENCIANO	FERNÁNDEZ, COLLINS, CUYAR & PLÁ LUGO MENDER GROUP, LLC	
AGOSTO-MALDONADO PLAINTIFF GROUP	IVONNE GONZALEZ MORALES	
JEANNETTE ABRAMS-DIAZ	IVONNE GONZALEZ MORALES	
JUAN PÉREZ-COLÓN	IVONNE GONZALEZ MORALES	
FRANCISCO BELTRAN	IVONNE GONZÁLEZ-MORALES	

MR IW LIVING AND GRANTOR TRUST	IVONNE M RODRIGUEZ	
CORBIN OPPORTUNITY FUND, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
PINEHURST PARTNERS, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AUTONOMY MASTER FUND LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
COOPERATIVA DE AHORRO Y CREDITO DE JAYUYA	LEMUEL NEGRON-COLON	
MARIA J. ZALDUONDO VIERA	RAFAEL A OJEDA DIEZ	
JAMIE FUSTER ZALDUONDO	RAFAEL A OJEDA DIEZ	
MARIA FUSTER ZALDUONDO	RAFAEL A OJEDA DIEZ	
THE BANK OF NEW YORK MELLON, AS FISCAL AGENT	REED SMITH LLP SEPULVADO, MALDONADO & COURET	
THE AYENDEZ FACCIO TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
THE GARCIA GUBERN TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	

THE MARK TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
COOPERATIVA A/C BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA A/C DE BARRANQUITAS	SANTINI LAW OFFICE PSC	
ROMERO LOPEZ, LUIS R	SHEPHERD SMITH EDWARDS & KANTAS LLP	
BANCO POPULAR DE PUERTO RICO, AS TRUSTEE	YOUNG CONWAY STARGATT & TAYLOR	
ACEVEDO, TOMAS CORREA		
APONTE, RAFAEL		
BLANCO BOU, FIDEICOMISO		
COOPERATIVA A/C CIDREÑA		
COOPERATIVA DE AHORRO Y CREDITO DE LA INDUSTRIA BIOFARMACEUTICA		
CORREA ACEVEDO, TOMAS		
FERRER DAVILA, LUIS M		
FREIRIA UMPIERRE, ENRIQUE		
GARCIA GUBERN TRUST		
GONZALEZ QUINTANA, HECTOR LUIS		
HEREDIA, NESTOR		
INMOBILIARIA SAN ALBERTO, INC.		
LS INSTITUTIONAL HIGH INCOME FUND		
LUGO RIVERA, FIDEICOMISO		
LUIS A. VASQUEZ INC.		
MARROIG, JUAN		

MORALES CINTRON, RAMON		
MORO ROMERO, JULIO		
MULTINATIONAL LIFE INSURANCE COMPANY		
OSVALDO J. ORTIZ		
JOSE ORTIZ FERNANDEZ		
PICO VIDAL, ISABEL VICTORIA		
PLAN DE SALUD MENONITA INC.		
PONT ROMAGUERA, FERNANDO J		
RAMOS MARTIN, ROBERT		
RAMOS MARTIN, RONALD		
RIVERA , LIZZETTE LOPEZ DE VICTORIA		
RODRIGUEZ, IRIS M.		
RODRIGUEZ, MANUEL A		
RODRIGUEZ, MANUEL A.		
SANCHEZ BETANCES, LUIS		
SANTONI ACEVEDO, WALTER		
STRATEGIC INCOME FUND - MMHF		
THE DEVELOPERS GROUP INC TARGET BENEFIT PLAN		
THE ESTATE OF REINALDO RODRIGUEZ PAGAN (DECESED) AND HIS WIDOW REINA COLON RODRIGUEZ		
WALDER, KARL		
ACEVEDO-BAEZ, MARIA		
AGOSTO VARGAS, RAMON		

ALFARO MERCADO, BRENDALIZ		
ALVARADO GARCIA, JORGE A		
ALVAREZ FERRER, VICTOR E.		
ANDRADE SANTIAGO, MILAGROS E.		
ANDRADES SANTIAGO, WILLIAM R.		
ANDRADES-SIERRA, MARIA C		
APONTE, RAFAEL		
AYALA SEPULVEDA, LUIS A		
AYALA, MYRIAM REYES		
BADIA DE HERNANDEZ, GLORIA E		
BENITEZ ROLDAN, IRIS Y.		
BERMUDEZ, DIANA RAMOS		
BLANCO BOU, FIDEICOMISO		
BURGOS RODRIGUEZ, LYMARIS		
CABRERA SANTOS, LUIS A.		
CAMACHO MORALES, DIANA		
CATALA LOPEZ, RUBEN		
CENTENO ALCALA, MARIA Y.		
CHIMELIS ORTEGA, ROSA I.		
COLLADO GONZALEZ, LUIS A		
COLON CASTILLO, VIRGINIA		
COLON RESTO, JOSE		

COLON RODRIGUEZ, WILFREDO		
COOP AC YABUCOENA		
COOPERATIVA A/C CIDREÑA		
COOPERATIVA DE AHORRO Y CREDITO DE LA INDUSTRIA BIOFARMACEUTICA		
COOPERATIVA DE AHORRO Y CREDITO DE MOCA		
COOPERATIVA DE AHORRO Y CREDITO DEL VALENCIANO		
CORDERO MARTINEZ, EDDIE F.		
CORDERO ROMAN, LUIS		
CORREA ACEVEDO, TOMAS		
CRESPO DIAZ, DAISY		
CRUZ GONZALEZ, EVELYN		
CRUZ VELEZ, ANA P		
DAVILA SOLA, NILSA J.		
DE JESUS BON, BASILIO		
DEL RIO ROSA, VANESSA		
DEL VALLE, ELIZABETH		
DELGADO, MARIA M		
DIAZ SIERRA, RAMONA		
DIAZ VALDES, JULIO		
DOMINGUEZ MATOS, YAZMIN		
DOMINGUEZ VIERA, JOSE A.		
ELBA I. AYALA RODRIGUEZ		

ESTRADA CARRILLO, DAVID		
FEBRES ARROYO, YAZBEL		
FELICIANO TORRES, CARMEN M.		
FERRER DAVILA, LUIS M		
FIGUEROA MOLINARI, FRANCISCO A.		
FLORES PAGAN, MARIA C.		
FONSECA DIAZ, FRED N		
FORTIS TORRES, DILIA E		
FRANCISCO MARTINEZ IRIZARRY		
FREIRIA UMPIERRE, ENRIQUE		
GARCIA GONZALEZ, MARINILDA		
GARCIA GUBERN TRUST		
GONZALEZ CORONADO, JOSE L.		
GONZALEZ PEREZ, MARIA D		
GONZALEZ QUINTANA, HECTOR LUIS		
GUMBE SANTANA, KAREN		
GUZMAN BRUNO, RUTH		
HEREDIA, NESTOR		
HERNANDEZ LOPEZ, CARMEN Z		
HERNANDEZ RODRIGUEZ , NILKA		

INMOBILIARIA SAN ALBERTO,INC.		
JAMIE FUSTER ZALDUONDO		
JOSE ORTIZ FERNANDEZ		
LEBRON PEREZ, MIGUEL ANGEL		
LEON RIVERA, ORLANDO DE		
LOPEZ ALAMO, EVELYN		
LÓPEZ CARRIÓN, LUMARY		
LOPEZ GONZALEZ, DANIEL R		
LUGO RIVERA, FIDEICOMISO		
LUGO RIVERA, GLORIA E.		
LUIS A. VASQUEZ INC.		
MAISONET VALENTIN, CARMEN M.		
MALAVE SANTOS, EILEEN		
MARIA FUSTER ZALDUONDO		
MARIA J. ZALDUONDO VIERA		
MARRERO RODRIGUEZ, SIXTO		
MARROIG, JUAN		
MARTINEZ ORTIZ , MARIA ISABEL		
MATIAS RODRIGUEZ, IRENE		
MATTEI BALLESTER, CARLOS F		
MEDINA-IRIZARRY, MIGDALIA		
MELLENDEZ OSORIO, GLORIA M.		



MENDEZ TORRES, ELIADA		
MIRANDA RIOS, IRMA		
MONTALVO SANTIAGO, ANA M		
MONTES LOPEZ, MARILYN		
MORALES CINTRON, RAMON		
MORALES RODRIGUEZ, SANDRA		
MORALES TORRES, FRANCISCO		
MORO ROMERO, JULIO		
MULTINATIONAL LIFE INSURANCE COMPANY		
MUNIZ RIVERA, IRMA I		
MUNOZ TORRES, MAYRA I		
NAZARIO LEDUC, EVELYN		
NEGRON VIDAL, BELISA		
NIEVES MELENDEZ, BEATRIZ		
NIEVES MOUNIER, EMIL		
NIEVES NAVARRO, MIGUEL A.		
NIEVES RODRIGUEZ, XIOMARA		
NIEVES TORRES, AWILDA		
OLIVERO ASTACIO, IVONNE		
ORTIZ ALEJANDRO, JOSE RAMON		
ORTIZ FELICIANO, MIRIAM		
ORTIZ LEON, IRAIDA		
ORTIZ RIVERA, MILAGROS		

ORTIZ ZAYAS, CANDIDA R		
OSVALDO J. ORTIZ		
PAGAN, EFRAIN CASTRO		
PEDROZA ROSA, ANA		
PEREZ MORALES, DAMASO		
PEREZ RODRIGUEZ, DIONISIO		
PETRIBEL, SANTOS OTERO		
PICO VIDAL, ISABEL VICTORIA		
PINEDA RIVERA, CARMEN L.		
PLAN DE SALUD MENONITA INC.		
PONT ROMAGUERA, FERNANDO J		
RAMOS MARTIN, ROBERT		
RAMOS MARTIN, RONALD		
REYES RODRIGUEZ, NELSON		
RIVER RIVERA, MADELINE		
RIVERA , LIZZETTE LOPEZ DE VICTORIA		
RIVERA CRUZ, ROSA I		
RIVERA MONTALVO, MAGDALENA		
RIVERA ROSADO, ILDEFONSO		
RIVERA VELAZQUEZ, JOSE A		
RIVERA-GARRASTEGUI, FERDINAND		

RODRIGUEZ CUEVAS, LUZ N		
RODRIGUEZ DIEPPA, BRENDALISSA		
RODRIGUEZ PAGAN, GLORIMAR		
RODRIGUEZ RIVERA, DORIS E		
RODRIGUEZ TORRES, CARMEN D		
RODRIGUEZ TORRES, LUIS		
RODRIGUEZ, FELIX GOMEZ		
RODRIGUEZ, GUILLERMO MEDINA		
RODRIGUEZ, IRIS M.		
RODRIGUEZ, MADELINE LOPEZ		
RODRIGUEZ, MANUEL A		
RODRIGUEZ, MANUEL A.		
ROMAN RODRIGUEZ, WEENA E		
ROSARIO FELICIANO, JONNATHAN		
SALAS BELLAFLORES, MARIA D.		
SANCHEZ ACEVEDO, JOSE J		
SANCHEZ BETANCES, LUIS		
SANCHEZ MATTA, LUZ M		
SANCHEZ ORTIZ, ROSA M		
SANCHEZ PICON, MARIA		
SÁNCHEZ RIVERA, ALMA J		

SANTAELLA MENDEZ, MARIA M		
SANTANA, ROMANITA		
SANTIAGO DIAZ, MAGALY		
SANTIAGO JIMENEZ, NOEL		
SANTIAGO SEPULVEDA, SAMARIS		
SANTIAGO SERRANO, DAMARIS		
SANTIAGO, MADELINE		
SANTIAGO, MATILDE ALBALADEJO		
SANTONI ACEVEDO, WALTER		
SERRANO MENDEZ, PEDRO I		
SIFRE ROMAN, LEGNA E.		
SILVER POINT CAPITAL FUND, LP		
SOBERAL DEL VALLE, NYDIA		
SOSA RODRÍGUEZ, BLESSY		
SOSA, BENJAMIN ARROYO		
SOTO CRUZ, JOSE ANTONIO		
SOTO HUERTA, VIRGINIA		
SOTO NAZARIO, GLORIA M.		
STRATEGIC INCOME FUND - MMHF		
THE DEVELOPERS GROUP INC TARGET BENEFIT PLAN		
THE ESTATE OF REINALDO RODRIGUEZ PAGAN (DECESED)		

AND HIS WIDOW REINA COLON RODRIGUEZ		
TORRES ALAMO, ISABEL		
TORRES PEREZ, MAGDOU		
TORRES RIVERA , MILADYS		
TORRES RIVERA, LEIDA S		
VARGAS CRUZ, LUIS D		
VARGAS GONZALEZ, CARMEN E		
VAZQUEZ CORTES, ANGEL JULIO		
VELAZQUEZ PACHECO, MIGUEL		
VELAZQUEZ, JESNID		
VELEZ PEREZ, NANCY		
VILLEGAS FIGUEROA, EMMA		
WALDER, KARL		

**SCHEDULE 9(C)**

**Inactive Claims – PBA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑOZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C WEIL, GOTSHAL & MANGES LLP	
FINANCIAL GUARANTY INSURANCE COMPANY	BUTLER SNOW, LLP REXACH & PICO, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, PSC	LAZARD
ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, PSC	LAZARD
HBA CONTRACTORS, INC.	CARDONA JIMENEZ LAW OFFICES, PSC	
MILFORD SOUND HOLDINGS II LP	CÓRDOVA & DICK, LLC ROPES & GRAY LLP	
ADIRONDACK HOLDINGS I LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
SKY HIGH ELEVATORS CORP	DAVID W. ROMÁN, ESQ.	
AMBAC ASSURANCE CORPORATION	FERRAIUOLI LLC MILBANK LLP	MOELIS & COMPANY
U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	HOGAN LOVELLS US LLP MASLON LLP RIVERA, TULLA AND FERRER, LLC	
AMERINATIONAL COMMUNITY SERVICES, LLC, AS SERVICER FOR THE GDB DEBT RECOVERY AUTHORITY	MCCONNELL VALDES LLC	

AIREKO CONSTRUCTION LLC		
KARIMAR CONTRUCCION		
MASSOL CONSTRUCITION, INC		
A&E GROUP		

**SCHEDULE 9(D)**

**Inactive Claims – PREPA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
ABENGOA PUERTO RICO S.E.	ADSUAR MUNIZ GOYCO SEDA & PEREZ-OCHOA PSC	
SANCHEZ RIVERA, CARLOS I.	ANTONIO JOSE AMADEO-MURGA, ESQ.	
CMA BUILDERS CORP	ARTURO GONZALEZ MARTIN	
RAMOS AGUIAR, GLORIA CONSUELO	CHARLES M BRIERE - ESQ.	
SILVER POINT CAPITAL FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
TORRES LOPEZ , MICHELLE	DESPACHO JURÍDICO RAMOS LUIÑA, LLC	
WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE	DRINKER BIDDLE & REATH LLP	
VELEZ SERRANO, JOSUE	ELIAS DAVILA ESQ.	
EST ELECTRICAL CONTRACTORS & ENGINEERS CORP.	EMANUELLI LLC	



MARITIME TRANSPORTATION AUTHORITY OF PUERTO RICO AND ISLAND MUNICIPALITIES	ENZIO RAMIREZ, ESQ.	
INDUSTRIAL CHEMICALS CORPORATION	G. CARLO-ALTIERI LAW OFFICES	
TRADEWINDS ENERGY BARCELONETA, LLC	GENOVESE JOBLOVE & BATTISTA, P.A.	
TRADEWINDS ENERGY VEGA BAJA, LLC	GENOVESE JOBLOVE & BATTISTA, P.A.	
TRADEWINDS ENERGY BARCELONETA, LLC	GENOVESE JOBLOVE & BATTISTA, P.A.	
CARABALLO, MARCIA GIL	GONZALEZ MUNOZ LAW OFFICES, PSC	
CONSOLIDATED WASTE SERVICES	GRACIELA VAZQUEZ, ESQ.	
SANCHEZ GOMEZ, MARIA C	GUSTAVO ADOLFO ZAMBRANA, ESQ.	
LLAUGER, JORGE VALDES (ON BEHALF OF HIMSELF AND ALL OTHERS SIMILARLY SITUATED)	HAGENS BERMAN SOBOL SHAPIRO LLP	
LA QUINTA SHOPPING CENTER, CORP.	HECTOR FIGUEROA, ESQ.	
RIVERA RIVERA, NATHANAEL	IZQUIERDO SAN MIGUEL LAW OFFICES	
IZQUIERDO SAN MIGUEL LAW OFFICES	IZQUIERDO SAN MIGUEL LAW OFFICES	
RAMOS MONTALVO, SARAH LYAN	IZQUIERDO SAN MIGUEL LAW OFFICES	
NAYLEF A. PEREZ MONTALVO REPRESENTED BY HER MOTHER JANNEFFER MONTALVO	IZQUIERDO SAN MIGUEL LAW OFFICES	
GUTIERREZ ARROYO, JEAN CARLOS	IZQUIERDO SAN MIGUEL LAW OFFICES	
SOCORRO TORRES, CARMEN	IZQUIERDO SAN MIGUEL LAW OFFICES	
SANCHEZ RIVERA, MIGUEL ANGEL	IZQUIERDO SAN MIGUEL LAW OFFICES	
IZQUIERDO SAN MIGUEL LAW OFFICES, PSC.	IZQUIERDO SAN MIGUEL LAW OFFICES	
IZQUIERDO SAN MIGUEL LAW OFFICES	IZQUIERDO SAN MIGUEL LAW OFFICES	
SANCHEZ TORRES, JOSE ALBERTO	IZQUIERDO SAN MIGUEL LAW OFFICES	

GUTIERREZ, VICTOR M.	IZQUIERDO SAN MIGUEL LAW OFFICES	
ARROYO RIOS, EDNA	IZQUIERDO SAN MIGUEL LAW OFFICES	
MARTINEZ FINALE, ROLANDO	JAMES LAW OFFICES, ESQ.	
PEDRO ROLANDO MARTINEZ TORRES BY HIM	JAMES LAW OFFICES, ESQ.	
PEDRO ROLANDO MARTINEZ TORRES AS INHERITOR OF OLGA FINALE	JAMES LAW OFFICES, ESQ.	
OLGA MARTINEZ FINALE AS INHERITOR OF ONDINA FINALE CARDENAS	JAMES LAW OFFICES, ESQ.	
ROLANDO MARTINEZ FINALE AS INHERITOR OF ONDINA FINALE CARDENAS	JAMES LAW OFFICES, ESQ.	
CONJUGAL PARTNERSHIP OF ROLANDO MARTINEZ AND LAUREN DE PABLO	JAMES LAW OFFICES, ESQ.	
DE PABLO, LAUREN	JAMES LAW OFFICES, ESQ.	
MARTINEZ DE PABLO, DEIANEIRA	JAMES LAW OFFICES, ESQ.	
ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MARCIAL TORRES, EDGARDO	JOSE R CINTRON, ESQ.	
WINDMAR RENEWABLE ENERGY, INC.	JRJ CONSULTANTS & LEGAL ADVISORS, LLC	
RODRIGUEZ TORRES, JOSEY	JRT ATTORNEY AT LAW	
RODRIGUEZ TORRES, JOSEY	JRT ATTORNEY AT LAW	
RIVERA-CALDERIN, JACQUELINE	JUAN M. CANCIO ESQ.	
MORAN-RIVERA, LUNA	JUAN M. CANCIO ESQ.	
ORLANDO MARINI ROMAN	LCDO. ARIEL O. CARO PEREZ	
CAROLINA SHOPPING COURT, INC.	LEGAL PARTNERS, PSC	
ISLA DEL RÍO, INC.	MARIA E VICENS RIVERA - ESQ.	
VITOL INC.	MCCONNELL VALDES LLC	

ACLARA TECHNOLOGIES LLC	MCCONNELL VALDÉS LLC	
RIVERA, ANA TERESA	UBARRI & ROMAN LAW OFFICE	
RIVERA MELENDEZ, HECTOR	UBARRI & ROMAN LAW OFFICE	
KDC SOLAR, PRC LLC	WOLLMUTH MAHER & DEUTSCH LLP	
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE		
HERNÁNDEZ RIVERA, JUAN A.		
LERI, CRL		
MEDICOOP		
MEDICOOP, COOPERATIVA DE AHORRO Y CREDITO DE MEDICOS Y OTROS PROFESIONALES DE LA SALUD		
ORTIZ RAMIREZ DE ARELLANO, CECILE		
THE DEVELOPERS GROUP INC.		
ACABEO SEMIDEY, MARIA DEL CARMEN		
ADORNO, EDWIN O.		
AGOSTINI, JORGE L		
AGUIRRE SOTO, ELVIRA		
ALICEA CINTRON, NOE LUIS		
ALICEA VELAZQUEZ, JOSE M		
ALTRECHE BERNAL, WANDA I.		
ALVARADO CRUZ, ROLANDO		
ANDINO RIVERA, EDDIE J.		
APONTE-TOSTE, BRENDA E.		
ARROYO MARTINEZ, VANESSA		

ASENCIO RIVERA, ANA I		
BAEZ DIAZ, MICHAEL		
BATISTA MIRANDA, JOSE A.		
BEDARD, MADELYN		
BENABE MOJICA, GERMAN		
BERMUDES CAPACCETTI, GERALDO		
BONILLA TANCO , AIDA L.		
BURGOS RIVERA, LUIS A.		
BURGOS RIVERA, LUIS A.		
CABRERA CAPELLA, ALBERTO		
CANALS VIDAL, MARCOS		
CARLOS M FLORES DBA		
CRG ENGINEERING CORP		
S O P INC D/B/A SPECIALTY OFFICE PRODUCT		
S O P INC D/B/A SPECIALTY OFFICE PRODUCT		
CARTAGENA MATOS, ERIC		
EC WASTE LLC		
CARIBE GE INTERNATIONAL ENERGY SERVICES CORP.		
CINTRON SANTIAGO, CARMEN ELIZABETH		
COLGRAM, ELISHA A		
COLLAZO SALOME, WANDA E.		

COLON ALVARADO, MAYDA L.		
COLON LEON, CARLA M.		
COLON MURPHY, JANNETTE		
COLON SANTIAGO, MARIBEL		
COLON, JANNETTE		
COLON, ROBERTO J.		
CONCEPCION PENA, NORMA I.		
COSTA MARCUCCI, NAIDA		
CRUZ ARCE, EVELYN		
CRUZ CANDELARIO, OCTAVIO		
CRUZ OTERO, JANZEL E		
CRUZ SOTO, OMAR		
U.S. DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY		
DE JESUS JUSINO, TERESITA		
DE JESUS REEN, ROSA HAYDE		
ISABEL J RIVERA BONILLA/DEYANIRA BONILLA ACOSTA		
DIAZ RIVERA, ANGIE M		
DIAZ SIERRA, DAIRE MAR		
DUPREY PEREZ, JOSE I		
DUPREY PEREZ, JOSE I		
POWER TECHNOLOGIES CORP.		
POWER TECHNOLOGIES CORP.		

FLORIDA REALTY		
TECHNICAL MAINTENANCE SERVICES		
ST. JAMES SECURITY SERVICES LLC		
TECHNICAL POWER SERVICES		
ENLACE MERCANTIL INTERNATIONAL		
FALK, MINDY		
FANTAUZZI MENDEZ, WALESKA DEL C.		
FERNANDEZ ALAMO, LUZ A.		
FERRER CAMACHO, ORLANDO L.		
FIGUEROA PEREZ, ANABEL		
FLECHA RODRIGUEZ, VILMA		
FLORES LABAULT DBA, CARLOS M		
FRANCISCO DIAZ MASSO / BERMUDEZ, LONGO, DIAZ - MASSO, LLC		
SM ELECTRICAL CONTRACTO		
FUENTES-MELENDEZ, IVETTE		
GARCIA GONZALEZ, KARLA J.		
GARCIA, ELBA GONZALEZ		
GONZALEZ AGOSTO, HIPOLITO		
GONZALEZ LUCIANO, MARIA D		

GONZALEZ LUCIANO, MARIA D		
GONZALEZ, DOUGLAS		
GUEVARA FERNANDEZ, NESTOR		
GUZMAN GARCIA, NORMA IVETTE		
PR STORAGE FORKLIFT DIVISION		
PERFECT CLEANING SERVICES INC.		
BANCO POPULAR DE PUERTO RICO		
HERNANDEZ GARCIA, JORGE L.		
HERNANDEZ GARCIA, JORGE L.		
HERNANDEZ ORTIZ, ANA A		
SONUVAC CORPORATION		
IBANEZ GALARZA, RAFAEL		
IBANEZ HERNANDEZ, HECTOR M.		
IRIZARRY IRIZARRY, CARLOS A.		
QUALITY EQUIPMENT, INC		
IEH AUTO PARTS LLC DBA AUTO PLUS AUTO PARTS		
DEPARTMENT OF NATURAL AND ENVIRONMENT RESOURCES		

DEYA ELEVATOR SERVICE INC		
VERTECH INC.		
JUSINO CRUZ, LIDIS L.		
STATE STREET GLOBAL ADVISORS TRUST COMPANY		
ACCURATE CALIBRATION SERVICES		
LABOY ARCE, ANEIDA		
LEON ROCHE, TITO E		
LEON, EDWIN R		
LOPEZ LOPEZ, ARTURO		
LOPEZ VALENTIN, CARIDAD		
LOPEZ VELEZ, FERNANDO		
TORRES LOPEZ, FERNANDO L.		
LUQUIS APONTE, RENE		
MACHADO VARGAS, JUAN		
MALAVE COLON, IBIS		
MALDONADO, ADA E		
MALDONADO, JAIME O.		
MARRERO PICORELLI, JOSE A		
MONROIG MARQUEZ, CARLOS J.		
ALVARADO SEPULVEDA, JOSE EDGARDO		
SEPULVEDA APONTE, JOSE LEANDRO		



MURILLO TRISTANI, LUIS A.		
SANTIAGO GARBO, DANNY		
ACEVEDO BERRIOS, AWILDA		
CASTRO, ELMER RIVERA		
RODRIGUEZ CONCEPCION, JAVIER		
VELAZQUEZ CHAVEZ, ARIEL		
MALDONADO ROMERO, MIRIAM		
COMISION DE ENERGIA DE PUERTO RICO		
SKYTEC INC.		
MARTINEZ ORTIZ, HILLARY		
MARTINEZ RIVERA, JOSE E.		
MATOS RODRIGUEZ, LUIS		
J & M DEPOT, INC.		
MELETICHE PERES, NOEL		
MERCADO PACHECO, HECTOR L		
MERCADO, CARLOS M		
MORALES MALPICA, YADIRIS		
MORALES MORALES, ILDEFONSO		
MORALES MORALES, ILDEFONSO		
MORALES PEREZ, WANDA I.		

MORALES RODRÍGUEZ, CARMEN L.		
MORALES, ZAIDE A		
MORALES-BERRIOS, FABIAN		
MORALES-GONZALEZ, PEDRO JUAN		
MORENO TORRES, LITHETTE M.		
MORLAES PEREZ, WANDA I.		
MUNOZ PUCHALES, ANGEL		
NAVARRO FERNANDEZ, JOSE M.		
NEGRON ORTIZ, CARMEN ADELIA		
NIEVES FRED, VILMARIE		
NIEVES MORALES, CARMEN M.		
OCASIO-GONZALEZ, MANUEL ANTONIO		
OLAVARRIA JIMENEZ, JOSE E.		
OLIVENCIA DE JESUS, ORLANDO		
OQUENDO OQUENDO, CANDIDA R.		
ORTIZ GRACIA, ARCELIO		
ORTIZ GUZMAN, EDDIE		
ORTIZ RIVERA, AGUSTIN		
OTERO RODRIGUEZ, LETICIA		
OTERO RODRIGUEZ, LETICIA		

OYOLA MARTINEZ, REINALDO		
PACHECO PADILLA, MARIBEL		
PEREIRA FIGUEROA, JUAN		
PEREZ PADIN, JOSE L		
PEREZ RESTO, MARIA NITZA		
PEREZ-ROMAN, BRENDA L		
PIETRI TORRES, VILMA B.		
PLAZA TOLEDO, OMARIS		
POMALES RODRIGUEZ, WILSON		
PORRATA CRUZ, ERIC A.		
POSTIGO, EDGARDO		
PRINCIPE FLORES, JULIA		
QUINONES-CARABALLO, GLADYS W		
RAMIREZ RIVERA, CARMEN J		
RAMIREZ SANTIAGO, JUAN D.		
RAMOS FIGUEROA, JOSE E.		
RAMOS JUSINO, YOLANDA		
RAMOS PORTALATIN, EUFEMIA		
RAMOS TORRES, DIONISIO		
RAMOS-VILLANUEVA, LUIS		
RUBBER & GASKET CO OF PR		
MAO AND ASSOCIATES INVESTMENT INC.		

RENDON FIGUEROA, MANUEL RAMON		
BLUE BEETLE III, LLC		
RIEFKOHL, ALEXY G		
RIESTRA FERNANDEZ, MIGUEL		
RIGUAL VELAZQUEZ, MARIA TERESA		
RIOS MORALES, AWILDA		
RIVERA AROCHO, MANUEL J		
RIVERA GONZALEZ, AGUEDA M.		
RIVERA IRIZARRY, ISMAEL		
RIVERA PEREZ, FELICITA M.		
RIVERA RIVERA, NYDIA M.		
RIVERA ROSARIO, JUAN R		
GENESIS SECURITY SERVICES, INC.		
RODRIGUEZ BETANCOURT, GUSTAVO E.		
RODRIGUEZ DIAZ, RAFAEL		
RODRIGUEZ MATOS, JOSE ALBERTO		
RODRIGUEZ MOLINA, CARLOS H		
RODRIGUEZ RAMIREZ, IVETTE		
RODRIGUEZ RODRIGUEZ, FELIX		

RODRIGUEZ RODRIGUEZ, ZAIDA A.		
RODRIGUEZ TORRES, NELSON A.		
TOLEDO & TOLEDO LAW OFFICES, PSC		
RODRIGUEZ-MARRERO, CARMEN M.		
RODRIGUEZ-TORRES, DAMARIS		
ROMAN LOPEZ, ADA MARITZA		
ROMAN MARTINEZ, NAYDE I.		
ROMERO QUINONEZ, MARIA C		
ROSA MARTINEZ, AGAPITO		
ROSADO PEREZ, JOSE M		
P.D.C.M ASSOCIATES, S.E.		
RUIZ GONZALEZ , PETRA N		
SAAVEDRA CASTRO, PSC, BUFETE JUAN H.		
SANCHEZ OLIVERAS, AIDA IVETTE		
SANCHEZ SANTIAGO, JOSE A		
SANCHEZ SERRANO, JOSUE W		
SANCHEZ ZAYAS, ADA I.		
SANTIAGO HERNANDEZ, DELBA I		
SANTIAGO HERNANDEZ, MARIA DELOS A.		

SANTIAGO TORRES, IRMA I		
SEGUI RODRIGUEZ , SAMUEL X.		
SEPULVEDA-APONTE, JOSE L		
SERRANO MORALES, KAYRA G.		
SILVA HERNANDEZ, MARTA		
VIERA-PLANAS, GILBERTO		
HEALTH & SAFETY EYE CONCEPT		
SOSTIE LEYZ, WILLIAM M.		
SOTO GONZALEZ, CARLOS OMAR		
SOTO LOPEZ, MAYRA		
SOTO RODRIGUEZ, MONSERRATE		
TORO PEREZ, DAVID		
TORRES GONZALEZ, JUAN O.		
TORRES LOPEZ, FERNANDO L.		
TORRES MELENDEZ, SENDIC OMAR		
TORRES NAVEIRA, MANUEL BISMARCK		
TORRES ORTIZ, BRENDA I		
TORRES, LESLIE M		
VALENTIN TORRES, EDWIN		
VALENTIN, RACHEL M		

VEGA PEREZ, ROSA E.		
VEGA RAMOS, JOAN		
VELAZQUEZ CRUZ, BETSY		
VELEZ GONZALEZ, RAFAEL A.		
VELEZ QUINONES, MARIA L		
VICENTE QUINONES , WANDA LIZ		

**SCHEDULE 9(E)**

**Inactive Claims – HTA**

<b>Party</b>	<b>Counsel</b>	<b>Financial Advisors and Accountants</b>
AURELIUS INVESTMENT, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS OPPORTUNITIES FUND, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA, P.S.C. WEIL, GOTSHAL & MANGES LLP	
THE CANYON VALUE REALIZATION MASTER FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
FINANCIAL GUARANTY INSURANCE COMPANY	BUTLER SNOW LLP REXACH & PICO, CSP	EXIGENT PARTNERS, LLC
ASSURED GUARANTY CORP.	CADWALADER, WICKERSHAM & TAFT LLP	LAZARD



	CASELLAS ALCOVER & BURGOS, P.S.C.	
ASSURED GUARANTY MUNICIPAL CORP.	CADWALADER, WICKERSHAM & TAFT LLP CASELLAS ALCOVER & BURGOS, P.S.C.	LAZARD
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	CANCIO COVAS & SANTIAGO, LLP	
ROBLES ASPHALT CORP.	CARDONA JIMENEZ LAW OFFICES, PSC	
TAMRIO INC	CARDONA JIMENEZ LAW OFFICES, PSC	
UNIQUE BUILDERS, INC.	CARDONA JIMENEZ LAW OFFICES, PSC	
VIELLA GARCIA, FIORINA MARIA, ET AL	CARDONA JIMENEZ LAW OFFICES, PSC	
WEST CORPORATION	CARDONA JIMENEZ LAW OFFICES, PSC	
ADIRONDACK HOLDINGS I LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
ADIRONDACK HOLDINGS II LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
PEAJE INVESTMENTS LLC	DECHERT LLP MONSERRATE SIMONET & GIERBOLINI, LLC	
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
THE MEDICAL PROTECTIVE COMPANY	DENTONS US LLP	
DEVELOPMENT AND CONSTRUCTION LAW GROUP, LLC	DEVELOPMENT AND CONSTRUCTION LAW GROUP, LLC	

WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE	DRINKER BIDDLE & REATH LLP	
CERVONI DEL VALLE, BRYAN O	FJ TORRES DIAZ LAW OFFICES	
CERVONI DEL VALLE, LINETTE M	FJ TORRES DIAZ LAW OFFICES	
CERVONI DEL VALLE, SAMUEL	FJ TORRES DIAZ LAW OFFICES	
DEL VALLE MELENDEZ, ELBA I.	FJ TORRES DIAZ LAW OFFICES	
LAS MONJAS REALTY II, SE	G. CARLO-ALTIERI LAW OFFICES	
PLAZA LAS AMERICAS, INC	G. CARLO-ALTIERI LAW OFFICES	
BRIGADE CAPITAL MANAGEMENT, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE CAPITAL OPPORTUNITY MASTER FUND III, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE CAPITAL OPPORTUNITY MASTER FUND, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FIR TREE VALUE MASTER FUND, LP	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FPA HAWKEYE FUND, A SERIES OF FPA HAWKEYE FUND, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FT COF (E) HOLDINGS, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FT SOF IV HOLDINGS, LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
FT SOF V HOLDINGS LLC	G. CARLO-ALTIERI LAW OFFICES, LLC MORRISON & FOERSTER, LLP	
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND	GOODWIN PROCTOR LLP MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC	
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND	GOODWIN PROCTOR LLP	

	MCDERMOTT WILL & EMERY LLP MORELL BAUZÁ CARTAGENA & DAPENA, LLC	
CORBIN OPPORTUNITY FUND, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
PINEHURST PARTNERS, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AUTONOMY MASTER FUND LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
RADI CORP.	JORGE L COUTO GONZALEZ	
GOMEZ RIVERA, ESTEPHANIE & GOMEZ Y YESENIA GOMEZ FUENTES	JUAN CORCHADO JUABRE	
CURBELO ROJAS, YOSELYN	LUIS F. MORALES GONZALEZ	
COOPACA	MARICHAL HERNANDEZ SANTIAGO & JUARBE LLC	
AVIAN CAPITAL PARTNERS, LLC	MORRISON & FOERSTER LLP	
THE BANK OF NEW YORK MELLON, AS FISCAL AGENT	REED SMITH LLP SEPULVADO & MALDONADO, PSC	
ASM BLMIS CLAIMS LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
RIO CONSTRUCTION CORP.	PAVIA & LAZARO, PSC	
SUPER ASPHALT PAVEMENT CORPORATION	PAVIA & LAZARO, PSC	
WESTERN SURETY COMPANY AND CONTINENTAL CASUALTY COMPANY	SALDANA ,CARVAJAL & VELEZ- RIVE, PSC	

UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
BONES DIAZ, EDWIN F.	SERRANO URDAZ LAW OFFICE	
MCS ADVANTAGE, INC.	VIÑAS LAW OFFICE, LLC	
PUERTO RICO RESIDENTS BOND FUND I	WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND VI, INC.	WHITE & CASE LLP	
POPULAR HIGH GRADE FIXED INCOME FUND, INC.	YOUNG CONAWAY STARGATT & TAYLOR LL	
POPULAR INCOME PLUS FUND, INC.	YOUNG CONAWAY STARGATT & TAYLOR LLP	
BANCO POPULAR DE PUERTO RICO, AS TRUSTEE	YOUNG CONWAY STARGATT & TAYLOR	
ANN MARIE LUCIDO REVOCABLE LIVING TRUST UAD 7-31-93		
BNY - AH MAIN ACCOUNT		
BNY- NATIONAL UNION MAIN		
BNY-AMERICAN GENTERLA LIFE INS CO.		
CARMEN D. JIMENEZ GANDARA ESTATE		
CIGNA HEALTH AND LIFE INSURANCE COMPANY		
FOJO, JOSE A. & BLANCA		
HDI GLOBAL INSURANCE COMPANY		
HIGH-YIELD MUNICIPAL ETF		
KAZIMOUR, ROBERT F & JANIS L		
LS STRATEGIC INCOME FUND		
ORTIZ RAMIREZ DE ARELLANO, CECILE		
RIVERA LOPEZ DE VICTORIA, LIZZETTE		

SATAN, MIROSLAV		
SHORT HIGH-YIELD MUNICIPAL ETF		
STRATEGIC INCOME FUND MMHF		
THE DEVELOPERS GROUP INC.		
US BOND FUND, ATTN. NICOLE RANZINGER		
VEN YOE AND MAY WONG LOUIE		
WELLS FARGO MUNICIPAL BOND FUND		
WELLS FARGO WISCONSIN TAX FREE FUND		
WOODS, DONALD W. & DAWN M.		
BNY-AMERICAN GENTERLA LIFE INS CO.		
BRIGADE CAPITAL MANAGEMENT, LP		
CARMEN D. JIMENEZ GANDARA ESTATE		
CIGNA HEALTH AND LIFE INSURANCE COMPANY		
DEL VALLE GROUP, S.P.		
DELGADO, MARIBEL CLASS		
FOJO, JOSE A. & BLANCA		
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND		
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND		
GRUPO DE DESARROLLO LOS ALTOS SAN JUAN, INC.		
HDI GLOBAL INSURANCE COMPANY		

HIGH-YIELD MUNICIPAL ETF		
KAZIMOUR, ROBERT F & JANIS L		
MCS ADVANTAGE, INC.		
MUNICIPIO AUTONOMO DE HUMACAO		
ORTIZ RAMIREZ DE ARELLANO, CECILE		
RIVERA LOPEZ DE VICTORIA, LIZZETTE		
SATAN, MIROSLAV		
SHORT HIGH-YIELD MUNICIPAL ETF		
STRATEGIC INCOME FUND MMHF		
THE DEVELOPERS GROUP INC.		
UNITED STATES DEPARTMENT OF AGRICULTURE - RURAL DEVELOPMENT		
VAZQUEZ ROJAS, RAMON L		
VAZQUEZ ROSARIO, NANCY		
VEN YOE AND MAY WONG LOUIE		
WELLS FARGO MUNICIPAL BOND FUND		
WELLS FARGO WISCONSIN TAX FREE FUND		
WOODS, DONALD W. & DAWN M.		

**SCHEDULE 9(F)**

**Inactive Claims – COFINA**

Party	Counsel	Financial Advisors and Accountants
LEX CLAIMS, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
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AURELIUS INVESTMENT, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
AURELIUS OPPORTUNITIES FUND, LLC	ADSUAR MUÑIZ GOYCO SEDA & PÉREZ-OCHOA PSC GIBSON, DUNN & CRUTCHER LLP	

	JIMINEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP WILLKIE FARR & GALLAGHER LLP	
VINCENTY PEREZ, REINALDO	ALEXIS ALBERTO BETANCOURT-VINCENTY	
COOPERATIVA DE AHORRO Y CREDITO DE AGUADA	ALMEIDA & DÁVILA, P.S.C. HARRY ANDUZE MONTAÑO LAW OFFICES LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CREDITO DE RINCON	ALMEIDA & DÁVILA, P.S.C. LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CREDITO DEL VALENCIANO	ALMEIDA & DÁVILA, P.S.C. FERNÁNDEZ, COLLINS, CUYAR & PLÁ LUGO MENDER GROUP, LLC	
COOPERATIVA DE AHORRO Y CREDITO DR MANUEL ZENO GANDIA	ALMEIDA & DÁVILA, P.S.C. FERNÁNDEZ, COLLINS, CUYAR & PLÁ LUGO MENDER GROUP, LLC	
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	STROOCK & STROOCK & LAVAN LLP WOLLMUTH MAHER & DEUTSCH LLP	
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CANYON BLUE CREDIT INVESTMENT FUND L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	

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CANYON-ASP FUND, L.P.	BRACEWELL LLP CORREA ACEVEDO & ABESADA LAW OFFICES, PSC MORGAN, LEWIS & BOCKIUS, LLP	

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PESQUERA TEISSONNIERE, CARLOS	BUFETE QUINONES VARGAS & ASOC.	
PESQUERA TEISSONNIERE, MARIA A	BUFETE QUINONES VARGAS & ASOC.	
TEISSONNIERE, CARLOS A. PESQUERA	BUFETE QUINONES VARGAS & ASOC.	
DE SUAREZ, ZULMA CORUJO	CARDONA JIMENEZ LAW OFFICES, PSC	
JIMENEZ GANDARA, MARIA ELENA	CARLOS SEBASTIAN DAVILA	
UNIVERSAL INSURANCE COMPANY	CASILLAS, SANTIAGO & TORRES LLC ROBERTO DEL TORO MORALES	
PEDRO LUIS CASASNOVAS & OLGA I. TRINIDAD NIEVES	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	
RAUL E. CASASNOVAS BALADO & LOLITA GANDARILLA	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	

TRINIDAD NIEVES, OLGA I.	CHARLES A. CUPRILL, P.S.C. LAW OFFICES	
COBIAN ROIG, ESQ., EDUARDO J.	COBIAN ROIG LAW OFFICES	
INTEGRAND ASSURANCE COMPANY	COBIAN ROIG LAW OFFICES	
INTERGRAND ASSURANCE COMPANY	COBIAN ROIG LAW OFFICES	
ADIRONDACK HOLDINGS I	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
ADIRONDACK HOLDINGS II LLC	CÓRDOVA & DICK, LLC ROPES & GRAY LLP STROOCK & STROOCK & LAVAN LLP	
GOLDEN TREE DISTRESSED FUND 2014 LP	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
GOLDEN TREE HIGH YIELD VALUE MASTER UNIT TRUST	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
CREDIT FUND GOLDEN LTD.	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
GOLDENTREE MASTER FUND, LTD.	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE MULTI-SECTOR MASTER FUND ICAV - GOLDENTREE MULTI-SECTOR MASTER FUND PORTFOLIO A	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP	

	REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE NJ DISTRESSED FUND 2015 LP	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE STRUCTURED PRODUCTS - C LP	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE STRUCTURED PRODUCTS OPPORTUNITES FUND EXTENSION HOLDINGS, LLC	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE INSURANCE FUND SERIES INTERESTS OF THE SALI MULTI-SERIES FUND, L.P.	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GT NM, L.P.	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GUADALUPE FUND, LP	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
HIGH YIELD AND BANK LOAN SERIES TRUST	DEBEVOISE & PLIMPTON LLP	

	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
GOLDENTREE DISTRESSED MASTER FUND 2014 LTD.	DEBEVOISE & PLIMPTON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.	DELGADO & FERNÁNDEZ, LLC G. CARLO-ALTIERI LAW OFFICES, LLC JONES DAY KRAMER LEVIN NAFTALIS & FRANKEL LLP MORRISON & FOERSTER, LLP TORO COLÓN MULLET P.S.C. WOLLMUTH MAHER & DEUTSCH LLP	
QUEBRADA BONITA CRL	EDGARDO MUNOZ	
GREAT AMERICAN INSURANCE COMPANY	FROST BROWN TODD LLC	
VANLINER INSURANCE COMPANY	FROST BROWN TODD LLC	
COOPERATIVA DE AHORRO Y CREDITO DE SANTA ISABEL	GONZALES LOPEZ & LOPEZ ADAMES LLC	
GOLDMAN SACHS BOND FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - CORE PLUS FIXED INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP	

	MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND II	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS COLLECTIVE TRUST - LONG DURATION PLUS FIXED INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS CORPORATE BOND PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT BLEND PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT LOCAL PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS EMERGING MARKETS DEBT PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED)	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP	

	MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS GLOBAL STRATEGIC INCOME BOND PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS LOCAL EMERGING MARKETS DEBT FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS SHORT DURATION TAX-FREE FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND I PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND II PORTFOLIO	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
GOLDMAN SACHS STRATEGIC INCOME FUND	GOODWIN PROCTER LLP MCDERMOTT WILL & EMERY LLP MORELL, CARTAGENA & DAPENA LLC	
COOP AHORRO Y CREDITO SAN RAFAEL	HATILLOW LAW OFFICES, PSC	
GUZMAN, MANUEL A	HF LAW PR, PSC	
YAMBO, PEDRO J.	HF LAW PR, PSC	
MR IW LIVING AND GRANTOR TRUST	IVONNE M RODRIGUEZ	



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PINEHURST PARTNERS, L.P.	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AUTONOMY MASTER FUND LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL LATHAM & WATKINS LLP PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
ACP MASTER, LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
ASM BLMIS CLAIMS LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
FCO SPECIAL OPPORTUNITIES (A1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (D1) LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FCO SPECIAL OPPORTUNITIES (E1) LLC	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
FUNDAMENTAL CREDIT OPPORTUNITIES MASTER FUND LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
LMAP 903 LIMITED	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MCP HOLDINGS MASTER LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH CAPITAL MASTER PARTNERS III LP	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH CAPITAL MASTER PARTNERS IV LP	JIMÉNEZ, GRAFFAM & LAUSELL	

	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH DEBT RECOVERY MASTER FUND LTD	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA, LLC	
TACONIC OPPORTUNITY MASTER FUND L.P.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
TACONIC MASTER FUND 1.5 L.P.	JIMÉNEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA WOLLMUTH MAHER & DEUTSCH LLP	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	JIMENEZ, GRAFFAM & LAUSELL PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

	ROBBINS, RUSSELL, ENGLERT, ORSECK, UNTEREINER & SAUBER LLP	
LEHMAN BROTHERS SPECIAL FINANCING INC.	JONES DAY	
PALMETTO STATE FUND A LP	JORGE R. QUINTANA-LAJARA LAW OFFICES OF MICHAEL CRAIG MCCALL	
RODRIGUEZ RODRIGUEZ, LUIS F	JOSE ANTONIO TULLA LAW OFFICE	
CARTAGENA, HILDA O.	JOSE W CARTAGENA	
SANTANDER ASSET MANAGEMENT, LLC, ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL LLP NELSON ROBLES-DIAZ LAW OFFICES, P.S.C.	
FRANKLIN ADVISERS, INC., ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	KRAMER LEVIN NAFTALIS & FRANKEL LLP RIVERA & SIFRE, P.S.C TORO, COLÓN, MULLETT P.S.C.	
OPPENHEIMERFUNDS, INC. AND OFI GLOBAL INSTITUTIONAL, INC. ON BEHALF OF FUNDS AND/ OR ACCOUNTS MANAGED OR ADVISED BY THEM	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLETT P.S.C.	
INVESCO HIGH YIELD MUNICIPAL FUND OF ALM TAX EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	KRAMER LEVIN NAFTALIS & FRANKEL LLP TORO COLÓN MULLETT P.S.C.	
MINANDO	LAW OFFICES OF JOHN E MUDD	
COOPERATIVA DE AHORRO Y CREDITO DE JAYUYA	LEMUEL NEGRON COLON	
COOPERATIVA DE AHORRO Y CREDITO DE JUANA DIAZ	LUGO MENDER GROUP, LLC	
CACERES HERNANDEZ, ALFREDO	MANUEL I. VALLECILLO	
CACERES MARTINEZ, LUIS ALFREDO	MANUEL I. VALLECILLO	
SANDS, DAVID SANBORN AND GAIL A.	MCLANE MIDDLETON, PROFESSIONAL ASSOCIATION	
COOPERATIVA DE AHORRO Y CREDITO DE HATILLO	NELSON ROBLES DIAZ LAW OFFICES P.S.C NEVARES, SANCHEZ- ALVAREZ & CANCEL PSC	

COOPERATIVA DE AHORRO Y CREDITO FAMILIAR PROGRESISTA	NELSON ROBLES DIAZ LAW OFFICES P.S.C	
AURELIUS CAPITAL MASTER, LTD.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
ACP MASTER, LTD.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
PRISMA SPC HOLDINGS LTD. SEGREGATED PORTFOLIO AG	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MONARCH DEBT RECOVERY MASTER FUND LTD	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MONARCH CAPITAL MASTER PARTNERS IV LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MONARCH CAPITAL MASTER PARTNERS III LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
LEX CLAIMS, LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
PINEHURST PARTNERS, L.P.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AURELIUS INVESTMENT, LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
LMAP 903 LIMITED	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
MCP HOLDINGS MASTER LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AURELIUS OPPORTUNITIES FUND, LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
AUTONOMY MASTER FUND LIMITED	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
ASM BLMIS CLAIMS LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
FUNDAMENTAL CREDIT OPPORTUNITIES MASTER FUND LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
CORBIN OPPORTUNITY FUND, L.P.	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
FCO SPECIAL OPPORTUNITIES (A1) LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
FCO SPECIAL OPPORTUNITIES (E1) LLC	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	

FCO SPECIAL OPPORTUNITIES (D1) LP	PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	
ASIG INTERNATIONAL LIMITED	QUINN EMANUEL URQUHART & SULLIVAN, LLP	
CENTURYLINK, INC. DEFINED BENEFIT MASTER TRUST	QUINN EMANUEL URQUHART & SULLIVAN, LLP	
COMPASS ESMA LP	QUINN EMANUEL URQUHART & SULLIVAN, LLP	
COMPASS TSMA LP	QUINN EMANUEL URQUHART & SULLIVAN, LLP	
PLAZA, FIDEICOMISO	QUINN EMANUEL URQUHART & SULLIVAN, LLP	
ARISTEIA MASTER, L.P.	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
SB SPECIAL SITUATION MASTER FUND SPC - PORTFOLIO D	QUINN EMANUEL URQUHART & SULLIVAN, LLP OLD BELLOWS PATNERS LP	
SCOGGIN INTERNATIONAL FUND, LTD	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
SCOGGIN WORLDWIDE FUND, LTD	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA	
TILDEN PARK INVESTMENT MASTER FUND LP	QUINN EMANUEL URQUHART & SULLIVAN, LLP REICHARD & ESCALERA SIMPSON THACHER & BARTLETT LLP	
DECAGON HOLDINGS 1, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	

DECAGON HOLDINGS 10, L.L.C	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 2, L.L.C	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 3, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 4, L.L.C	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 5, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 6, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 7, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 8, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP	

	WOLLMUTH MAHER & DEUTSCH LLP	
DECAGON HOLDINGS 9, L.L.C.	QUINN EMANUEL URQUHART & SULLIVAN LLP REICHARD & ESCALERA ROPES & GRAY LLP WOLLMUTH MAHER & DEUTSCH LLP	
CORBIN ERISA OPPORTUNITY FUND, LTD.	QUINN EMANUEL URQUHART & SULLIVAN, LLP WOLLMUTH MAHER & DEUTSCH	
THE BANK OF NEW YORK MELLON, AS TRUSTEE	REED SMITH LLP SEPULVADO, MALDONADO & COURET	
CONTINENTAL CASUALTY COMPANY	SALDANA, CARVAJAL & VELEZ-RIVE, PSC	
WESTERN SURETY COMPANY	SALDAÑA, CARVAJAL & VÉLEZ-RIVÉ, PSC	
UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND	SÁNCHEZ/LRV LLC SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBASWHITE & CASE LLP	
UBS TRUST COMPANY OF PUERTO RICO	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
VICTOR HERNANDEZ DIAZ	SÁNCHEZ/LRV LLC SANCHEZ PIRILLO LLC SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP VINCENTE & CUEBAS WHITE & CASE LLP	
GNMA & US GOVERNMENT TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUND IV, INC	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO FIXED INCOME FUNDS INC	SÁNCHEZ/LRV LLC WHITE & CASE LLP	



PUERTO RICO RESIDENTS BOND FUND I	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND II, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND III, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND IV, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND V, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND VI, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
PUERTO RICO RESIDENTS TAX-FREE FUND, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX FREE FUND II FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX FREE TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND II FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND III FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE FIXED INCOME FUND V FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE HIGH GRADE PORTFOLIO BOND FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE HIGH GRADE PORTFOLIO BOND FUND II FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
TAX-FREE HIGH GRADE PORTFOLIO TARGET MATURITY FUND FOR PUERTO RICO RESIDENTS, INC.	SÁNCHEZ/LRV LLC WHITE & CASE LLP	
COOPERATIVA A/C BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA A/C DE BARRANQUITAS	SANTINI LAW OFFICE PSC	
COOPERATIVA DE AHORRO Y CREDITO DE YAUCO	SANTOS BERRIOS LAW OFFICES LLC	
ACOSTA GONZALES, BENJAMIN	SHEPHERD SMITH EDWARDS & KANTAS LLP	

CORBIN ERISA OPPORTUNITY FUND, LTD	WOLLMUTH MAHER & DEUTSCH LLP	
MA MULTI-SECTOR OPPORTUNISTIC FUND, LP	WOLLMUTH MAHER & DEUTSCH LLP	
BANCO POPULAR DE PUERTO RICO AS TRUSTEE FOR POPULAR TAX EXEMPT TRUST FUND	YOUNG CONWAY STARGATT & TAYLOR	
POPULAR HIGH GRADE FIXED INCOME FUND, INC.	YOUNG CONWAY STARGATT & TAYLOR	
POPULAR INCOME PLUS FUND, INC.	YOUNG CONWAY STARGATT & TAYLOR	
LOPEZ GARCIA, HECTOR R		
RODRIGUEZ HERNANDEZ, FELIX		
GROUP OF EIGHTEEN CORPORATION		
REICHHARDT TEN COM, JOHN R		
REICHHARDT TEN COM, ANN M		
FERRER DAVILA, LUIS M		
KOLANKO, FRANK/PATRICIA		
LLUCH GARCIA, NEFTALI		
SALTZ, EDWIN X		
ORTIZ RAMIREZ DE ARELLANO, CECILE		
JFJ TRUST/JULIO F. JULIA		
COGAN-COGAN, JUAN		
CARNEVALE, TODD A		
ALFONSO GOMEZ AMARO		
MARIA M. CATALA MORALES		
GONZALEZ CARO, EFRAIN		
MARILYN CHINEA		

GERMAN URIBE J.T.W.R.O.S		
OLMO KORTRIGHT, NELSON RAFAEL		
RODRIGUEZ RIVERA, ANDRES R		
STODDARD DE JESUS, WILLIAM		
HERNANDEZ, VICTOR		
GUTIERREZ-FERNANDEZ, FIDEICOMISO		
HAIDAR GRAU, MAGDA E.		
FREIRIA UMPIERRE, ENRIQUE		
CELIA FERNANDEZ DE GURIERREZ		
JOAQUIN GURIERREZ FERNANDEZ		
ROVIRA BLONDET, RICARDO		
TRISTAN REYES GILESTRA / GVELOP		
ESEMSE INC.		
LAURA R. AYOROA		
LCDO. ROBERTO MUNOZ ARIILL		
F & J M CARRERA INC.		
GNOCCHI FRANCO, ANTONIO		
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX EXEMPT FUNDS (INVESCO TAX- EXEMPT FUNDS)		
SNYDER DE LA VEGA, ERIC		
DUBON OTERO, MANUEL H		

INVESCO HIGH YIELD MUNICIPAL FUND OF ALM TAX EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)		
RODRIGUEZ RODRIGUEZ, GUALBERTO		
DOUGLAS A ARON FAMILY TRUST		
ROLAND A JACOBUS REV TRUST DTD 7/29/2004		
COOPERATIVA DE AHORRO Y CREDITO DE LA INDUSTRIA BIOFARMACEUTICA		
SCHANNEY, DENNIS M		
ESTATE OF MARCELINO GARCIA		
BHATIA GAUTIER, LISA E		
COLOME R & SUAREZ INC		
LOUVAL LLC		
ROLAND A JACOBUS REV TRUST 7/2004		
HERNANDEZ, JUAN A		
BENABE GARCIA, MARIA I		
ADELAIDA HERNANDEZ, AS GUARDIAN FOR J.J. H.		
NEWTYN PARTNERS, LP		
NEWTYN TE PARTNERS, LP		
ROBERT D ALBRIGHT JR REVOCABLE TRUST UA 05/01/2002, ROBERT D ALBRIGHT JR, TRUSTEE		

PRETE, JAMES A.		
BUONO ALBARRAN , IVELISSE		
CONSTRUCTORA FORTIS CORP		
HERNANDEZ, ELENA		
ROLAND A JACOBUS REVOCABLE TRUST		
STUBBE ARSUAGA, FEDERICO		
HERMIDA CELA, GUSTAVO A		
THE CONTINENTAL INSURANCE COMPANY		
NATIONAL FIRE INSURANCE COMPANY OF HARTFORD		
AMERICAN CASUALTY COMPANY OF READING, PENNSYLVANIA		
ROBERTO RAFAEL FUERTES AND ESTHER MUDAFORT		
WESTERN SURETY COMPANY		
MULTINATIONAL LIFE INSURANCE CO.		
ROBERT T.TSAI AND HUILING NEE JOIN TENANT		
STUGO HOLDINGS, LLC		
ARTURO SUAREZ LOPEZ, ILIA M PEREZ		
CONSTRUCTORA FORTIS INC.		
REXACH FELICIANO, ANOTNIO		
CORDERO, PEDRO M KAREH		

COMPASS CSS HIGH YIELD LLC		
BORINQUEN CONTAINER CORP		
VIDAL PAGAN, PREDRO E.		
JANER VELÁZQUEZ, JOSÉ E		
AYOROA SANTALIZ, CARMEN S		
CARTAGENA, JOSE A.		
JIMENEZ GANDARA		
MARIA ELENA		
COOPERATIVA DE AHORRO Y CREDITO DE AGUADILLA		
BANCO POPULAR DE PUERTO RICO, AS TRUSTEE		
RODRIGUEZ, MANUEL A.		
ALVARADO LANDAZURY, LOURDES		
CONNIE A. MARTIN		
JOSE L. FIGUEROA CASAS		
PEREZ DIAZ, CARLOS		
SMITH BRINGAS, ERNESTO A		
UBS TRUST COMPANY OF PUERTO RICO		
VICTOR HERNANDEZ DIAZ		
RAMOS MARTIN, ROBERT		
ARISTIZABAL OCAMPO, ALBERTO J.		
BASORA CHABRIER, RIDEICOMISO		

MARISTANY, JOSEFINA		
PORTILLA, JOSE R.		
OSVALDO J. ORTIZ, BY: JOSE O. ORTIZ FERNANDEZ, EXECUTOR		
A.L.SUAREZ MANAGEMENT CO. INC.		
UNIVERSIDAD CARLOS ALBIZU, INC.		
S & C INVESTMENT GROUP INC.		
HATTON, ROBERT		
FAMILIA FERRER PEREZ PR LLC		
BERTRAN NEVE, MURIEL		
RIVERA, VICTOR M.		
MARTINEZ LEBRON, HERIBERTO		
NEGRONI DIAZ, JOSE A		
OLIVER, EDNA V.		
RODRIGUEZ, IRIS M.		
VICTOR M. RIVERA AND ALIDA CASTRO		
GOLDMAN SACHS SHORT DURATION TAX-FREE FUND		
APONTE, RAFAEL		
INMOBILIARIA SAN ALBERTO, INC.		
MARTINEZ SOTO, ILENE M		
GOLDMAN SACHS HIGH YIELD MUNICIPAL FUND		

GOLDMAN SACHS BOND FUND		
DIAZ RODRIGUEZ, MD, RUBEN		
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND I PORTFOLIO		
THE DE JESUS GOLDEROS TRUST		
GOLDMAN SACHS EMERGING MARKETS CORPORATE BOND PORTFOLIO		
GLOBAL MULTI-SECTOR CREDIT PORTFOLIO (LUX)		
GOLDMAN SACHS LOCAL EMERGING MARKETS DEBT FUND		
GOLDMAN SACHS EMERGING MARKETS DEBT LOCAL PORTFOLIO		
GOLDMAN SACHS STRATEGIC INCOME FUND		
GLOBAL OPPORTUNITIES LLC		
GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED)		
GOLDMAN SACHS DYNAMIC MUNICIPAL INCOME FUND		
EVELYN RAMIREZ GARRATON		
RAUL JAIME VILA SELLES		
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND II		



GOLDMAN SACHS COLLECTIVE TRUST - CORE PLUS FIXED INCOME FUND		
GLOBAL OPPORTUNITIES OFFSHORE LTD		
GOLDMAN SACHS EMERGING MARKETS DEBT FUND		
MEJIAS, INES		
GOLDMAN SACHS EMERGING MARKETS DEBT PORTFOLIO		
JANER-VELAZQUEZ, JOSE E.		
GOLDMAN SACHS COLLECTIVE TRUST - LONG DURATION PLUS FIXED INCOME FUND		
SHORT MUNICIPAL ETF		
EMERGING MARKET BOND PLUS SUB-TRUST		
PALMETTO STATE FUND A LP		
GOLDMAN SACHS EMERGING MARKETS DEBT BLEND PORTFOLIO		
GOLDMAN SACHS COLLECTIVE TRUST - EMERGING MARKETS DEBT FUND		
LONG MUNICIPAL ETF		
GOLDMAN SACHS STRATEGIC ABSOLUTE RETURN BOND II PORTFOLIO		
GOLDMAN SACHS GLOBAL STRATEGIC INCOME BOND PORTFOLIO		

UNIVERSAL LIFE INSURANCE COMPANY		
UNIVERSAL INSURANCE COMPANY		
STRATEGIC INCOME FUND - MMHF		
LS STRATEGIC INCOME FUND		
LS BOND FUND		
LS INSTITUTIONAL HIGH INCOME FUND		
POINT GUARD INSURANCE COMPANY		
DEPARTMENT OF THE TREASURY		
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE		
ASA TAX ADVANTAGED RELATIVE VALUE FUND		
BONNIN, JOSE M		
BLANCO BOU, FIDEICOMISO		
CONTINENTAL CASUALTY COMPANY		
ADIRONDACK HOLDINGS I LLC		
BANK OF NEW YORK MELLON		

**EXHIBIT 2  
(CLIENT MATCH LIST)**

NAME	RELATIONSHIP TO DEBTOR
BANK OF NEW YORK MELLON	Plan Support agreement Parties – ERS Material Creditors of the Commonwealth Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims - COFINA
CADWALADER, WICKERSHAM & TAFT LLP	Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Plan Support Agreement Parties – HTA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – PBA Inactive Claims – HTA
CITIGROUP GLOBAL MARKETS INC.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case
COMMONWEALTH OF PUERTO RICO	Debtors Material Creditors of the Commonwealth
DLA PIPER (PUERTO RICO) LLC	Professionals Retained in Commonwealth Title III Case Other Parties in Interest – PREPA Material Creditors of PREPA
DLA PIPER LLP (US)	Professionals Retained in Commonwealth Title III Case Other Parties in Interest – PREPA Material Creditors of PREPA
DUPONT ELECTRONIC MICROCIRCUITS INDUSTRIES, LTD.	Inactive Claims – Commonwealth
ERNST & YOUNG LLP	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case
GOVERNMENT DEVELOPMENT BANK FOR PUERTO RICO	Material Creditors of PREPA

GREENBERG TRAURIG, LLP	Professionals Retained in PREPA Title III Case
JONES DAY	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – ERS Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Material Creditors of the Commonwealth Material Creditors of ERS Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – PREPA Inactive Claims – HTA Inactive Claims – COFINA
KIRKLAND & ELLIS LLP	Material Creditors of the Commonwealth
LEHMAN BROTHERS SPECIAL FINANCING INC.	Inactive Claims – Commonwealth Inactive Claims – COFINA
NORTEL NETWORKS (CALA), INC.	Material Creditors of the Commonwealth
POWER TECHNOLOGIES CORP.	Material Creditors of PREPA Inactive Claims – PREPA
PUERTO RICO ELECTRIC POWER AUTHORITY	Debtors
PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY	Debtors
SUSMAN GODFREY LLP	Material Creditors of PREPA
U.S. BANK NATIONAL ASSOCIATION	Material Creditors of the Commonwealth Material Creditors of PREPA Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims – PBA
U.S. BANK TRUST NATIONAL ASSOCIATION	Material Creditors of the Commonwealth Material Creditors of PBA Inactive Claims – Commonwealth
U.S. BANK NATIONAL ASSOCIATION AS TRANSFEREE OF GDB DEBT RECOVERY AUTHORITY	Inactive Claims – Commonwealth
U.S. BANK NATIONAL ASSOCIATION IN ITS CAPACITY AS TRUSTEE UNDER THE TRUST AGREEMENT DATED JANUARY 1, 1974	Material Creditors of PREPA
U.S. BANK TRUST NATIONAL	Material Creditors of the Commonwealth
U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	Inactive Claims – PBA

U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS	Inactive Claims – Commonwealth
UBS FINANCIAL SERVICES INCORPORATED OF PUERTO RICO	Material Creditors of ERS
	Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Plan Support Agreement Parties – HTA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – PBA Inactive Claims – HTA
WEIL, GOTSHAL & MANGES LLP	
	Plan Support Agreement Parties – ERS Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA
WHITE & CASE LLP	
	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA
WILLKIE FARR & GALLAGHER LLP	
	Material Creditors of PREPA Inactive Claims – HTA
YOUNG CONAWAY STARGATT & TAYLOR LLP	